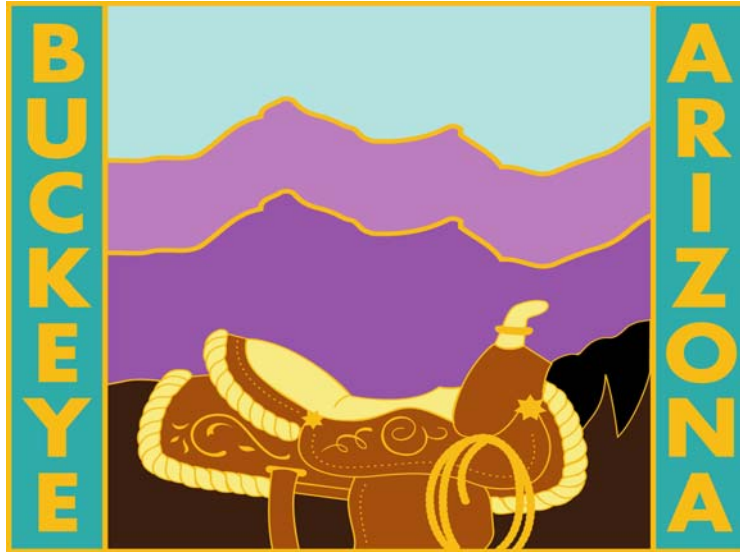


TOWN OF BUCKEYE, AZ



PROPOSED BUDGET FY2010-11

MAY, 2010

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INTRODUCTION

Vision & Value Statement

Adopted May, 2003

To provide a safe, pleasant community for all citizens, we will:

Serve Buckeye through a variety of Town services designed to promote quality of life.

Ensure the safety of the community through aggressive public safety efforts and programs.

Respond to the needs of the community by promoting communications, accessibility, pride and responsibility.

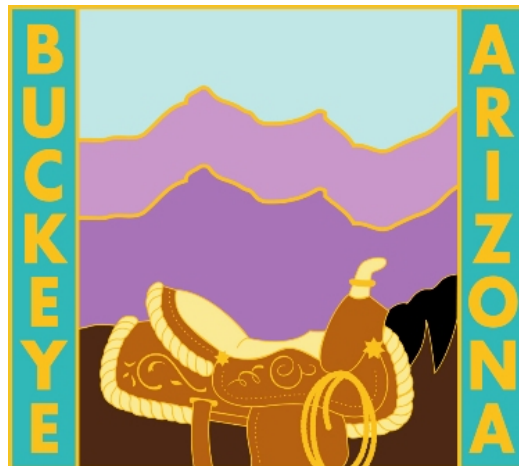
Value the tax dollar and maintain a sound fiscal policy that provides for a vibrant economy.

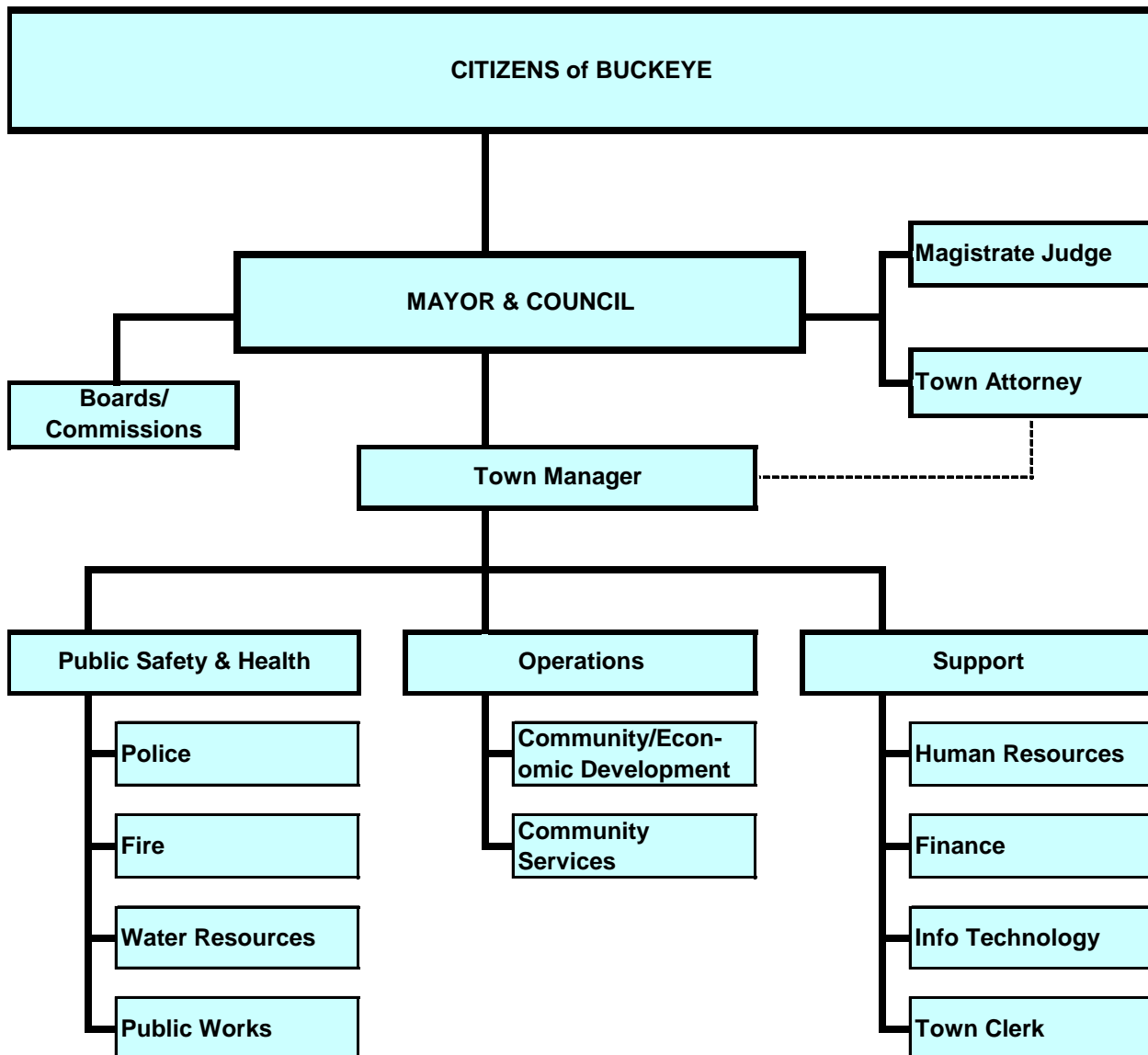
Incorporate safeguards to assure respect, fairness and equitable treatment of all present and future citizens.

Continue to evaluate our services and ourselves to ensure quality, planned and managed growth.

Endeavor to hire the best people we can find and help them develop their abilities.

****IN BUCKEYE, WE ARE COMMITTED TO QUALITY AND SERVICE****







Mayor

Jackie Meck

Council Members

Brian McAchran, District 1
Elaine May, Vice-Mayor, District 2
Robert Garza, District 3
David Hardesty, District 4
(term expires June 1, 2010)
Ray Strauss, District 4
(term begins June 1, 2010)
Dr. Robert Doster, District 5
(term expires June 1, 2010)
Craig Heustis, District 5
(term begins June 1, 2010)
Dave Rioux, District 6
(term expires June 1, 2010)
Eric Orsborn, District 6
(term begins June 1, 2010)

Town Management

Stephen S. Cleveland, Interim Town
Manager
Jeanine Guy, Assistant Town
Manager

Department Directors

To Be Appointed
Community Development Director
Cheryl Sedig, Director
Community Services Director
Gail D. Reese
Finance Director
Bob Costello
Fire Chief
Nancy Love
Human Resources Director
Dee Hathaway
Information Technology Director
Judge Michael Lester (Interim)
Magistrate Judge
Mark Mann
Police Chief (Acting)
Scott Lowe
Public Works Director
Lucinda Aja
Town Clerk
Damon DeQuenne
Water Resources Director



The Mayor and Town Council appoint members to the following boards and commissions that serve as advisory bodies to both the Council and Town Management. All board and commission members are appointed on an at-large basis, with the exception of the Planning and Zoning Commission (formerly the Development Board), whose members are appointed by Council district. The Town actively seeks community residents to serve on these boards and commissions.

Airport Advisory Committee

Buckeye Pollution Control Board

Building Board of Appeals

Community Services Board

Design Review Appeals Board

Economic Development Advisory Board

Historic Preservation Commission

Library Board

Municipal Development Authority

Planning and Zoning Commission

Public Safety Retirement Board-Fire

Public Safety Retirement Board-Police

Social Services Advisory Board

Volunteer Firefighter Pension Board

Youth Advisory Board

Commission on Salaries of Elected
Officials



Why Have A Budget?

“The basic law of budgets: You can only spend it once.” - Anonymous

One of the most important responsibilities of the Town Mayor and Council is to adopt an annual budget for the operations of the Town. The primary purpose of a governmental budget is to account for and control the use of public resources in compliance with applicable Arizona laws. The Town of Buckeye also uses the budget document as a tool to communicate with its residents, in the most transparent way possible, so they can understand the programs and services the Town can provide to meet the needs and desires of the community within the constraint of anticipated available resources.

As a policy setting body, Council has the responsibility to consider and adopt policies to guide the operations of the Town. It is the responsibility of the Town Manager, with the assistance of the departments, to conduct the day-to-day operations of the Town and to ensure that adopted Council policies are implemented.

The annual budget is more than a financial plan that identifies the types of revenue sources and expenditures that are anticipated to be available during the year. The budget is also an operational plan that, when considered in conjunction with the annual objectives, provides information on how the Town's work is to be accomplished during the budget year.

It is important to always bear in mind that a budget is a guide, even though it is subject to stringent state oversight. It is often both necessary and desirable to modify a budget to accommodate opportunities that present themselves during the fiscal year or to make changes in response to changed conditions. The Town's budget is structured to allow the Council and the Town Manager the necessary flexibility to meet the Town's needs in the most effective way possible.

READER'S GUIDE TO THE BUDGET DOCUMENT

Introduction – This section presents the Town's organizational chart, along with a list of the various boards and commissions that provide input to the Council and Town management on a variety of Town programs and issues.

Budget Message and Overview – The City Manager's message provides an overview of the key policy issues, programs and future endeavors. Summaries of the FY2010-2011 proposed budget by revenues, expenditures, and fund balances are in this section. In addition, information on budgeted personnel and the budget calendar are included in this section.

Budget Guidelines and Policies – This section presents a summary of the Town's financial policies and guidelines.

Goals and Objectives - The Goals and Objectives section gathers in a single document the annual objectives to be achieved by the Town with the resources available. The Goals and Objectives for



FY2010-2011 were adopted by Council action prior to the presentation of the proposed budget document.

Resources – The Resources section provides summarized data comparing the FY2009-2010 Adopted Budget to the FY2010-2011 Proposed Budget, along with final audited information from FY2008-2009. Detailed descriptions of the major revenue categories and analysis are presented here as well.

Department Budgets – This section includes budget information summarized at the department level, as well as a discussion of each department, the key work performed by that department and selected measures of interest to help readers better understand the scope of that department's tasks and responsibilities. It also includes information on authorized positions and significant changes in both staffing and budget from the FY2009-2010 Adopted Budget to the FY2010-2011 Proposed Budget and an estimate of actual expenditures for FY2009-2010.

Capital Expenditures Budgets – Summary and detail budget information on projected revenues and expenditures related to various capital and capital-like funds are included in this section.

Bonded Debt – This section identifies the Town's debt obligations, discloses the bond capacity available, provides schedules of total outstanding debt, and includes a brief description of bond types with revenue sources used to repay bonded debt.

Special Districts – This section presents information on Improvement Districts (IDs), Community Facilities Districts (CFDs) and Street Lighting Improvement Districts (SLIDs) that operate within the Town.

Legislation and Budget Schedules – Included in this section is the proposed budget legislation and State required tentative Auditor General Summary Schedules.

Glossary - Definitions and acronyms that may be helpful to the reader of this document are found in this section. A listing of account names and numbers, with a brief narrative, is also included in this section.



BUDGET MESSAGE FROM MANAGEMENT

April 28, 2010

To the Honorable Mayor and Members of the Town Council:

The Town Manager and the management team of your Town have prepared this proposed budget for FY2010-2011 for your consideration. As required by Arizona law and Town financial policies, this proposed budget is “balanced” in that proposed expenditures do not exceed projected revenues and anticipated available fund balances. However, to achieve that balance, the proposed budget is not in compliance with Town financial policies which require, among other things, the establishment and maintenance of a 20% to 25% general fund reserve. In addition, the use of non-recurring resources for recurring expenses included in this proposed budget also does not comply with Town financial policies.

This proposed budget does not position the Town well for the future, but instead focuses on the immediate demands of the community for current services and service levels. The reduced reserve levels contemplated in this proposal severely compromise the Town’s ability to advance an infrastructure improvement plan to support the Town’s future growth. Reduced reserve levels also put the Town at fiscal risk from a daily operations perspective. This proposed FY2010-2011 budget is submitted with total awareness of management that additional modifications to service delivery models, service levels and operating budgets will continue to be required. Management believes they have made, or will make, all those budget adjustments they can reasonably make and continue to research and explore alternatives that can further reduce operating costs to levels consistent with projected revenues through FY2013-14. Budgeting with the hope of a radical and abrupt turn-around in the economy that would restore revenue levels to those of the mid-2000s, is really not a prudent option.

Since November, 2008, management has accepted the responsibility for repeatedly initiating proactive steps to bring expenditures into line with continually decreasing revenues. With exceptions for public safety and health, staffing has been reduced, resulting in the elimination of some programs and decreased service levels in others. With each round of budget reductions, there has been the expectation that the “problem” was solved. Regrettably, that has not proven to be the case and there should be no expectation that this proposed budget for FY2010-2011 can be achieved without further spending cuts during the coming fiscal year.

Preparing a budget proposal is a daunting task in the best of circumstances, involving a myriad of good faith presumptions and estimates. Given that today’s economic environment is unlike any in which we ever expected to find ourselves, it is even more challenging. Growth is relatively easy to project. However, there are no points of reference to project the type of economic contraction we continue to see. When you couple economic contraction with ever increasing needs and demands, the challenge is only multiplied geometrically.



During expansionary economic conditions, a community and their elected leaders that represent them are rightly able to consider policy questions than focus on how “large” government should be: how many people, services, functions and wants should be supported and at what level. In a contracting economy, the policy questions become far more fundamental: what are the most basic functions of government that must be provided, and at what level. Each level of government, federal, state, county and local, has a role, as does each member of the community. Only through open and frank dialog can a community, through their elected leaders, make the policy decisions that can rationally balance the needs and wants with the resources available to meet those needs and wants. It has seldom been more true than today that such decisions cannot be made in isolation. This budget proposal for FY2010-2011 is intended to assist our elected officials and our community to focus on fundamental questions that must be answered today.

Every decision made impacts something else. A decision to reduce swimming pool hours can lead to an increase in juvenile crime as youth seeks other outlets for their energy. A decision to defer street maintenance can result in a broken axle on a fire truck. A decision to not invest in the extension of water or sewer lines can limit a town’s ability to attract new businesses that will provide jobs and tax revenues. Management, with the support of Council, has made many of these difficult and wrenching decisions over the past two fiscal years but, as a community, we are not done.

Management believes there is general consensus that the basic functions of local government fall into one of four major categories:

- Public health and safety, including police, court, and prosecution, fire and safe, adequate and assured water, sewer and waste management services;
- Public infrastructure needs such as streets, roads, access to transportation options, and other infrastructure and services that support sustainable and livable communities;
- Public services that support the culture of the community, such as parks, open space, libraries, and recreation activities; and
- Governance that is open, transparent and accountable to the public they serve.

The efforts of every member of management, with the support of their employee teams, have been directed toward ensuring that this proposed budget reflects a balanced approach to providing those basic functions consistent with the resources anticipated to be available.

No one should underestimate just how difficult the next fiscal year will be from a financial perspective, nor should they presume that things will improve. The desire to be responsive to the needs of our residents, and our employees, will have to be tempered with the reality of the limited resources that are available to do so. As cash balances continue to erode because of deteriorating revenue levels, management will continue to recommend that projects and activities that require the Town to advance funding in anticipation of possible reimbursement should be avoided. Rather, the Town has the right to expect up-front cash participation by development, up-front cost-sharing in projects, and escrowed accounts the staff can draw on as necessary. Events outside the control of the Town have reduced reserves not only in the General Fund, but also in many other funds maintained by the Town. This situation not only results in deferred or cancelled projects, but also reduces the Town’s “safety net” and limits the Town’s options should economic conditions not improve for many years.

Readers are strongly encouraged to consider this proposed budget document as a whole, rather than its individual sections, to better understand the financial interrelationships and obligations of the Town. Too often there is a tendency to look only at proposed spending to see if the reader’s



avored project or department is funded. A budget is not a spending plan unless and until it is considered in context with the revenues that are available to support that spending.

This economic climate and budget down-turn should be seen as providing the Town with the opportunity to apply strong business principles and systems-thinking to the current organizational structure and operations. The Town can establish entrepreneurial systems and programs that result in a stronger business approach, new revenue streams and a return on the Town's investments. Services do cost money and cannot and should not always be provided without user charges.

We have a "window of opportunity" to streamline our work and services. We can modernize our policies and procedures and become more strategic. Buckeye's physical location in the Valley of the Sun calls for us to be more innovative to give the private sector and citizens a reason to locate here before the current Phoenix-downtown vacancies are fully absorbed, before the close-in housing vacancies are absorbed. Many of our residents are employed in Phoenix. Some have already moved to be closer to those job sites. If we continue to use old methods and approaches to growth and development, it may be at least 2014 before we see more than marginal growth. Fuel prices and traffic congestion will slow the "return from Phoenix to Buckeye". We must have many new jobs before new residents will make the trek to Buckeye. There are too many options before they would reach the Town. We must demonstrate that businesses can locate and open more quickly here than elsewhere without giving away "quality"; that we recognize their business practices and that "time is money". Efficiency and effectiveness can and will be our operational commitment to their investments. We must market our staff responsiveness and our political leadership with the great assets of several freeways and abundant water.

Government traditionally functions as it always has. Efficiency and effectiveness have not, but should be, part of our culture. Buckeye must differentiate itself from other communities. Buckeye will not be able to return to 2007 growth patterns without creative business system approaches that focus on being responsible, assist, consult, and informs. The Town Council's key role will be to establish and communicate the long term Town Vision, and to provide staff with the resources, budget and political and enthusiastic support for the changes that are needed to get there. Staff in turn has a key role to achieve the vision through the most efficient means possible. Both will be accountable to each other and to the community to stay focused on achieving these goals. The community's role will be to understand the economic realities that limit what and when services can be provided. It must unite to provide tools, such as bonding authority, which will overcome the current economy's impact on our vision and the daily services. Future residents and businesses will only pay what is being paid by the current residents and businesses. The strength of our services delivery system is governed by the expectations and the funding that it provides. Our goal is to be a well-rounded, healthy, quality community that meets the needs of the majority of our residents and businesses and attracts many more to join in our successes. We must engage in public-private partnerships to build significant infrastructure for the employment and retail centers that will attract them.

Many employees throughout the Town contributed to the development of this budget and we truly appreciate their efforts and willingness to explore ways to continue to deliver quality services with fewer resources. Fiscal year 2010-11 will continue to challenge us to meet the demands for services from our citizens. We are hopeful the community will support the necessary actions,



including local tax rate increases, to support this maintenance-level budget. If the revenues projected in this proposed budget can not be realized, management stands ready to make additional adjustments if that becomes necessary. We will continue to closely monitor revenues and spending and will recommend necessary adjustments as appropriate. We continue to be concerned about continuing financial challenges in the fiscal years ahead as the world continues to face an unstable economic climate. However, with the commitment, support and trust of Council and the citizens they represent, and through the hard work and dedication of our staff, we will be able to face and address those challenges together.

Respectfully submitted,

Stephen S. Cleveland
Interim Town Manager

Jeanine Guy
Assistant Town Manager

Cheryl Sedig
Community Services Director

Gail Reese
Finance Director

Bob Costello
Fire Chief

Nancy Love
Human Resources Director

Dee Hathaway
Information Technology Director

Mark Mann
Acting Police Chief

Scott Lowe
Public Works Director

Damon DeQuenne
Water Resources Director



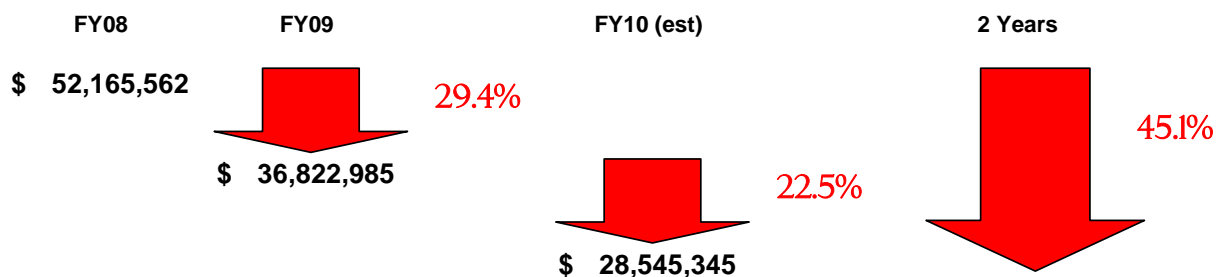
BUDGETING DISCUSSION

EXECUTIVE SUMMARY and OVERVIEW

The rigorous and disciplined process to develop this proposed FY2010-2011 budget actually began in October, 2009 when it became apparent that budgeted revenues for FY2009-2010 would not be realized. Management determined that an approach that considered the balance of FY2009-2010 along with FY2010-2011 could provide a more comprehensive response. Such an approach also acknowledged that the economic downturn is not likely to reverse in the near term. In fact, no material increases in revenues are anticipated in advance of FY2013-2014. Rather than repeating here the discussions and decisions and actions taken during the last of 2009 and to date in 2010, the reader is encouraged to access the financial documents on the Town's website, www.buckeyeaz.gov (select Departments, select Finance, select Reports). These documents will provide the background information necessary for the reader to put this budget proposal in perspective and to better understand the actions taken to date.

Buckeye has been blessed with elected and Town leadership who have been willing to be proactive in responding to the local, state, federal and global economic downturn, even though we can exercise virtually no control over anything that is occurring. In November, 2008, necessary, but painful, decisions were made to reduce Town spending by almost \$8.6 million (about 15% of the originally approved budget for FY2008-2009), followed by additional reductions in the spring of 2009. In October, 2009, Council and the public were advised of reductions in the revenue estimates for FY2009-2010. In response to those downward revisions of close to \$10 million, significant across-the-board expenditure reductions were made in December, 2009, with additional reductions in January, 2010. It is anticipated that additional reductions will be required before the close of FY2009-2010. Each difficult decision has been made with the hope that additional reductions will not be necessary, but it appears that it is not to be.

AUDITED GENERAL FUND REVENUES

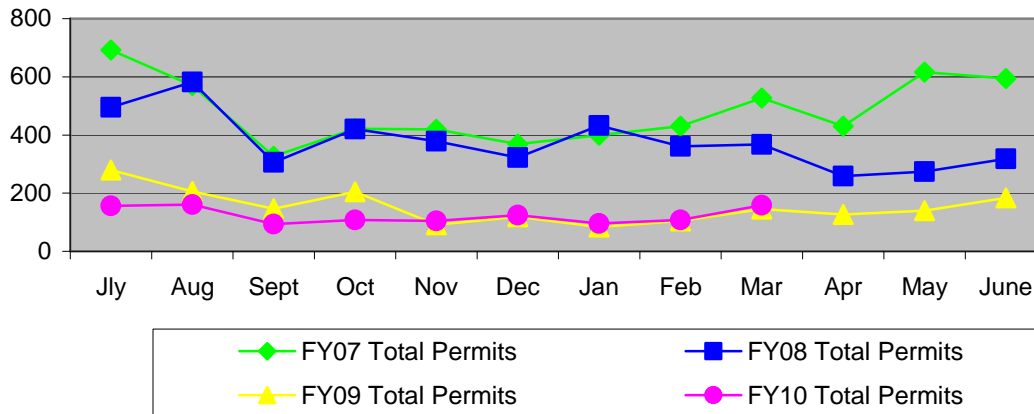


The following chart is instructive about the source of the Town's fiscal challenges. The reduction in building permits issued translates directly into reductions in operating revenues. With the reduction



in building permits and the related fees, there is a reduction in local construction-related sales tax collections. Fewer homes mean less support for local merchants and a reduction in local retail sales tax collections. Fewer homes also ultimately mean a static property tax base for that specific revenue stream.

Building Permits Issued



The reduced revenues limit the Town's ability to provide services and to maintain a stable general fund reserve. The importance of maintaining a stable general fund reserve can not be overstated. It provides a measure of financial safety should the Arizona Legislature further reduce current distribution allocations, or should projected revenues not actually be achieved. Further, every bond rating agency looks to a Town's reserves, and trends in reserve balances, in assessing that Town's creditworthiness.

Within the context of this information, significant items in this proposed FY2010-2011 general fund budget include, but certainly are not limited to, in no particular order:

- The beginning general fund reserve balance was almost \$8.6 million. To be in compliance with the Town's general fund reserve policy at 22-1/2% of revenues, the ending general reserve balance should be about \$6.4 million. It is anticipated that the ending general fund reserve, based on both revenue and expenditure estimates through June 30, 2010, will be about \$4 million, or 14%. The reader might wish to review historical information on the general fund reserve balance in the "Resources" section of this document.
- No additional reductions in public safety (police and fire) staffing from the levels expected to be in place on June 30, 2010;
- The imposition of a one cent increase in the local transaction privilege tax (sales tax) rate beginning October 1, 2010 and ending June 30, 2014. This would raise the local rate to 3% for all transactions except telecommunications, which is already at 4%. The one cent increase would be designated for the following purposes:



- Expenditures of up to \$1 million per year to fund public safety services at a level up to, but no greater than that budgeted for FY2010-2011. It is anticipated this would provide the necessary revenue stream to maintain public safety (police and fire) staffing at the levels expected to be in place on June 30, 2010 over the term of the tax increase;
 - Expenditures of up to \$1 million per year to fund public safety capital needs, such as communications systems, patrol and other essential police vehicles, and fire apparatus and related equipment. The capital needs related to providing public safety services are substantial and there is currently no other revenue source to meet those needs; and
 - Amounts collected in excess of \$2 million from the one cent increase, net of the reserve requirement, would be dedicated to fund expenditures that support public safety, health and welfare. These expenditures could include, but would not necessarily be limited to information technology and telecommunications support services, fleet repair and maintenance, and other necessary administrative services in support of public safety, health and welfare.
- d. Continuation of salary reductions put into place effective with the December 26, 2009 pay period. These salary reductions ranged from 5% for employees earning between \$16,000 and \$79,999 to 10% for those earning between \$80,000 and \$99,999 to 15% for those earning over \$100,000. Step and merit increases were frozen effective July 1, 2009 with the implementation of the FY2009-2010 budget, so these salary reductions were imposed on salary levels that were in effect as of June 30, 2009.
- e. Although health insurance premiums are budgeted to increase by 5.2% in the next fiscal year, no increase in cost-sharing by employees is proposed for FY2010-2011.
- f. Reductions in services provided or service levels are implicit in this FY2010-2011 budget proposal due to the loss of over 100,000 person hours annually from resignations, retirements, reductions-in-force, and the elimination of vacant positions.
- g. Imposition of the maximum allowable primary property tax rate. This will increase the primary property tax rate from \$0.8851 to \$1.1883 per \$100 of assessed valuation. While the majority of property owners will find the rate increase is offset by reductions in their assessed valuation, those who have recently acquired property or new property being taxed at improved value for the first time will see an increase in their property tax liability. Buckeye does not currently impose a secondary property tax.
- h. Continuing restrictions and limitations were imposed on the use of overtime and compensatory time, and reductions in Town-wide expenses in Non-Departmental were identified.
- i. Full implementation of outsourced custodial and payroll processing services. The custodial contract was put in place in March, 2010 with great success. The outsourcing of payroll processing services on July 1, 2010 is expected to provide Town employees with improved



access to payroll services and management with useful reporting tools not currently available.

- j. Another one-year suspension in the transfer of money from the general fund to the Roadway Construction Fund.
- k. Furloughs are not included in this proposed FY2010-2011 budget. Despite their public appeal, furloughs are essentially a one-time or short-term solution that fails to address the long-term needs of both employees and the Town. It is informative to note it would take 52 employees each taking a one-week furlough over the course of a year to achieve the equivalent of a single position. Further, those furloughs would have to be repeated each year through FY2013-2014 to maintain spending at the necessary reduced levels. With person-hours already reduced over 100,000 for the coming year, furloughs could have a negative impact on already reduced service levels. Furloughs will remain an unbudgeted option for directors who need to achieve modest operating cost savings to achieve their budget targets for FY2010-2011.
- l. The creation of a Replacement Reserve Fund will dedicate the revenues received from the sale of excess Town assets to be used to replace vehicles, facilities and equipment when the economy recovers and additional fixed assets are needed to support required services. Ideally, and in compliance with Town financial policies, this type of reserve should be funded on an on-going basis by charges to operating departments. However, this budget proposal contemplates that only those revenues discussed above will be used initially to fund this reserve.
- m. The creation of an Economic Development Reinvestment Fund that would dedicate any excess transaction privilege tax and or building related fees received from new retail or commercial and industrial activities during the year to a special fund that would be used to pay for necessary infrastructure to attract additional commercial ventures that would provide jobs for Town residents.
- n. The Irrigation Division is consolidated into the Water Resources Department to permit more effective monitoring of ground water replenishment credits.

Again, the reader is encouraged to consider this document in its entirety. There are many “moving pieces”, and considering just a few sections will fail to provide a clear picture.

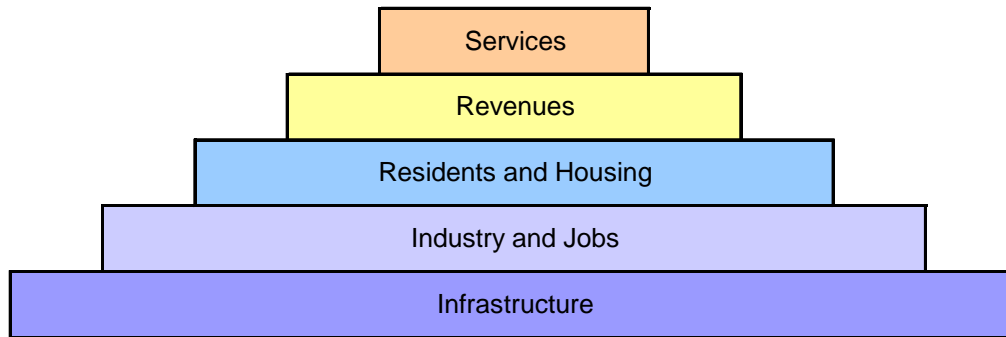
FINANCIAL and BUDGETING GUIDELINES

Although this topic is covered in more detail in another section of this document, a few highlights bear mentioning in this discussion.

With the commitment of the Town Council to achieving and maintaining fiscal wellness for Buckeye into the future, certain baseline assumptions must be factored into every budget proposal and every budget action. Among those baseline assumptions are:



- Fiscal wellness is achieved only along a reiterative continuum that builds on itself. Without infrastructure to support industry and retail to support jobs to support housing and residents, there is no revenue to support the services desired by industry, retail and residents. The following diagram illustrates that point:



- General fund reserve balances must be restored and maintained at a 20% to 25% level. The Town's history of commitment to maintaining a general fund reserve, even though it has been declining, was one significant factor in the "A-" bond rating received by the Town in connection with the Jackrabbit Trail Sewer Improvement District bonds in 2009. Bond ratings have a discernable impact on interest rates on borrowing. Although market factors may intervene, it is generally accepted that the higher the bond rating, the lower the interest rate that will have to be paid on debt, allowing more investment in infrastructure with the same amount of dollars.

There are other important reasons for restoring and maintaining a reasonable general fund reserve. These include the fact that the Town has no control over what actions might be taken by the Arizona Legislature to resolve the state's continuing budget crisis. Although only LTAF distributions have been deleted from state law to date, there can be no assurance that other distributions might not be reduced or eliminated in the future.

- Generally speaking, an increase in general local tax rates is not considered to be an option in a budget proposal. Just as Town residents must live within their means so, too, management believes residents expect their government to live within its means. However, management also believes that residents are willing to accept tax increases to assure that basic service levels can be met when all other alternatives have been exhausted. In the alternative, management believes that if residents choose against tax increases, they are implicitly accepting service level reductions that will allow the Town to continue to leave within its means. An appendix is included at the back of this section with comparative sales tax rates for retail and construction activities.
- It may be preferable perhaps to "over-correct" spending at this point. Should there be a more robust or earlier economic recovery than currently projected, those incremental revenues can be used for needed one-time expenditures to better position Buckeye for the future. Those one-time expenditures could range from an investment in infrastructure to attract new business to Buckeye to bonuses for employees to restoring general fund reserve levels. Alternatively, if the



economic recovery is delayed even further than projected, the Town will need to be positioned for basic financial survival.

- Some Town services, such as police and fire response and street maintenance, do not generate direct revenues to support those functions. Other Town services, such as issuing building permits, do generate revenues to support those functions. It would be short-sighted to delete all revenue-generating positions, because they essentially make it possible for general tax revenues to be directed to those services that do not generate revenues.

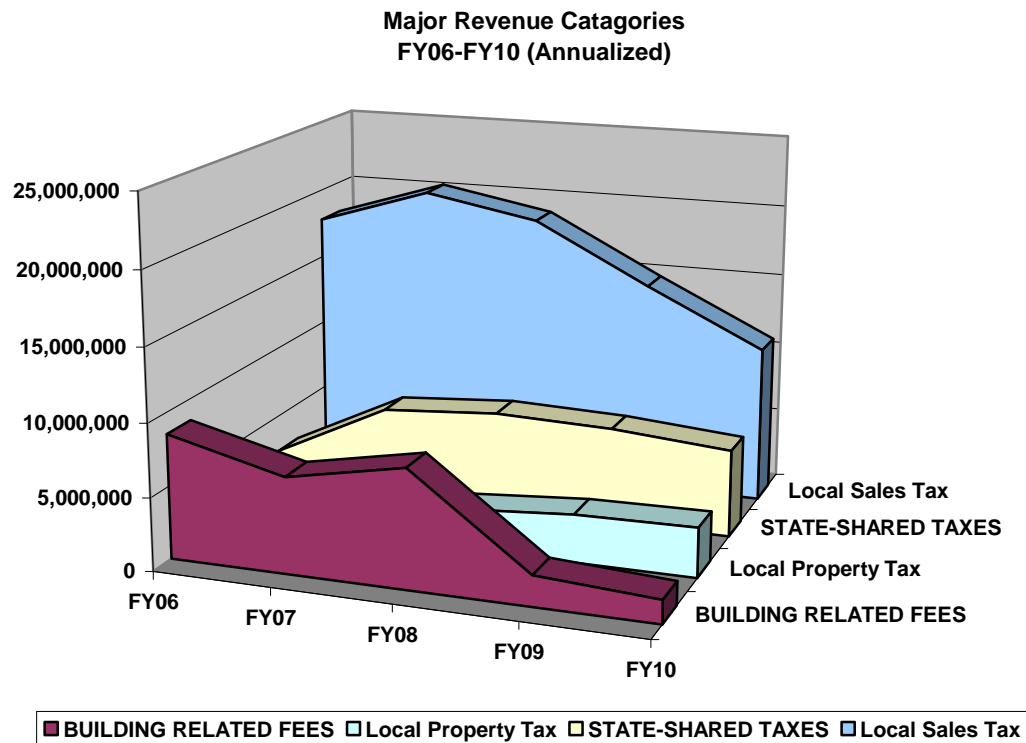
Readers are again reminded they may also wish to access various financial documents available on the Town's website, www.buckeyeaz.gov (select Departments, select Finance, select Reports). These can provide additional information and background on the Town's financial history that may be helpful in putting this document and the proposed FY2010-2011 budget in perspective.

REVENUES

Beginning in FY2008-09, revenues have consistently failed to meet projections. In response to continuing deep revenue declines, the Town took steps to reduce spending in November, 2008, May, 2009, January, 2010, and anticipates that additional modifications will be needed before the end of FY2009-10. The revenue projections for FY2010-11 through FY2013-14 presented to Council in April, 2010 reflected a continuing pessimism about the potential for revenue growth in the foreseeable future. Those revenue projections presented in April, 2010 for FY 2009-2010 and FY2010-2011 have been further reduced in this proposed budget based on additional collections information since the time the revenue projections were prepared. The revenue projections acknowledge that the stressors on the national economy, principally the housing market and credit availability, have had, and will continue to have, a major impact on the Town and our view of our economic future. Although it is not necessarily a happy contemplation, Buckeye experienced a brief period of significantly improved economic activity in the middle of the last decade which resulted in substantially increased expectations, but Buckeye remains a small, essentially agrarian community, on the outskirts of a major metropolitan area and that is not likely to change in the near term.

Audited general fund revenues for FY2007-2008 were \$52.2 million. The FY2008-2009 adopted budget projected revenues of \$55.6 million, while the audited general fund revenues for that year were actually \$36.8 million. This is a reduction of \$19.3 million between FY2007-2008 and FY2008-2009. If one excludes the \$5,000,000 in budgeted revenues from possible federal stimulus grant funding, projected general fund revenues for FY2009-10 were \$39.4 million. That projection was adjusted downward in November, 2009 to \$33.3 million, and current projections reflect total FY2009-2010 revenues to be \$28.5 million. This is a reduction of \$8.3 million from the audited FY2008-2009 revenues. Clearly, this significant reduction of almost 55% from FY2007-2008 to estimated FY2009-2010 has a major impact on the services that the Town can afford to provide to its residents. Of equal, if not even more significance, declines of this magnitude can not be responded to with reduced spending quickly enough to prevent a substantial erosion of general fund reserves.

To provide an even broader picture of the scope of the revenue declines experienced by the Town, the following chart shows changes in seven major components of the four major revenue streams from FY2005-2006 through March, 2010.



The most drastic reductions in the various revenue streams over the past two fiscal years are directly related to the residential construction industry. With the reduction in construction, the Town's receipts from building related permits and fees, and the ancillary construction transaction privilege tax are both reduced. An informal survey of developers and builders in December, 2009, disclosed the amount of construction in FY2010-2011 would likely be at levels comparable to those of FY2009-2010.

Over the same time period, the Town has enjoyed a revenue benefit from the major residential construction in prior years because those improved properties are now on the property tax rolls. A substantial increase in the value of property subject to taxation has increased the Town's collections of primary property taxes that can be used to provide basic government services. The policy question before the Council for FY2010-11 will be whether to increase the primary property tax rate to that allowable under state law to ensure that this revenue source is maintained, or to reduce it to a lower amount and decrease service levels. Management is proposing that the allowable rate be approved by Council. In general terms, most property owners are seeing their property valuations decreased to reflect market conditions. Combining a decreased value subject to taxation with an increased tax rate should, overall, not increase the property tax liability. To the extent there is an increased liability, it will be primarily on those who have moved into the community within the last two years, whose property value for taxation purposes has been increased to reflect the value of the improved property over its value as once vacant land. The



Town paid off all general obligation debt at the end of FY2007-08 and there is currently no secondary property tax assessment for Buckeye property owners.

It would be inappropriate not to note that state-shared revenues have become an increasingly volatile source of local government funding, particularly with reference to urban revenue sharing. That distribution, intended to compensate local governments for a state prohibition on local income taxation, is based on state income tax collections from two preceding taxable years. As the State's income tax collections decline in response to reduced personal income levels, the Town should expect that revenue source to decline correspondingly. Because of the two-year lag in establishing the basis for the state distribution to local governments, this was not a major factor in FY2009-2010, but the distribution for FY2010-2011 is expected to be down by as much as 25%, and decline even more in the succeeding fiscal years.

State-shared sales taxes distributed to local governments are set as a percentage of total state collections. As the state continues to face its own economic challenges in the face of declining business activity, the amount available for distributions to Arizona towns and cities also declines. It should be noted that should a ballot question to increase the basic state sales tax rate by 1% be approved by the voters in May, 2010, none of that increase will be shared with local governments. In point of fact, the increase in the basic state rate may make it difficult for local governments to consider local tax rate increases to support local service levels.

Although not a major revenue source, the Town has received distributions of state lottery funds in prior years that were designated for the support of transit activities. Earlier in 2010, the Arizona Legislature amended state law to terminate all of those distributions. No such revenue is included in this budget proposal for FY2010-2011.

A spending plan, sometimes called a budget, is absolutely dependent on the availability of revenues to support that spending. If revenues are not received as anticipated, no spending can occur. A review of actual revenues for the 2008-2009 fiscal year, compared to the approved budget, the modified budget and the estimated actual results for the 2009-10 fiscal year, and the projected revenues for the 2010-2011 fiscal year can be instructive. Those details are provided in other sections of this document.

GENERAL OPERATING EXPENSES

Amounts that can be budgeted for general fund operations are constrained by revenues and other demands placed on the Town's resources. The Town used a phased approach to implement spending reductions during FY2009-10 in response to continuing revenue shortfalls. The first phase included several reductions that could be made across-the-board and they are carried into this proposal for FY2010-11. Those reductions included:

- Vacant positions in many departments were eliminated. The twenty positions (nineteen full-time equivalents FTEs), representing 35,200 person-hours, are not restored in this proposal. Some of these positions had been vacant throughout FY2009-2010 because the departments were operating from an abundance of caution or suitable candidates could not be identified. Some of these positions became vacant during the first half of the fiscal year due to FY2008-2009



retirements, resignations or dismissals. No vacant positions in the Police Department or Fire Department were eliminated at this time, but hiring was frozen.

- Salary reductions were implemented effective December 28, 2009 and are carried into this proposal. Employees earning between \$16,000 and \$79,999 saw their base salaries reduced by 5%, those earning between \$80,000 and \$99,999 were reduced by 10%, and those earning over \$100,000 were reduced by 15%. It should be noted these salary reductions were based on salary levels that had been frozen at amounts that were effective as of June 30, 2009, with no step or merit increases budgeted for FY2009-2010.

Management recognized that this action imposed a substantial burden on many Town employees who have continuing financial obligations for home and family. It did, on the other hand, allow the Town to retain many positions that might otherwise have had to be eliminated. The long-term negative ramification of this action is that the Town has surely done irreparable harm to its classification and compensation system that will likely leave the Town at a competitive disadvantage on the other side of this financial crisis. However, given the length of time that is likely before the Town can reasonably expect mitigation of the depressed revenue projections, it seemed a reasonable compromise. In point of fact, management has been both pleased and gratified by the overall response to this step. Many employees have been generous in accepting salary reductions, recognizing that by doing so, they may very well have helped another employee to remain employed.

- Restrictions were imposed on the use of overtime and compensatory time. Discretionary spending for travel and training was frozen, and all departments were encouraged to closely monitor all other spending. A variety of Town-wide expenditures budgeted in Non-Departmental were adjusted. Management appreciated the willingness of several Town contractors to participate, particularly the Town Attorney and the Town Engineer, who agreed to 10% cuts in their budgeted contract amounts. At the same time that some expense items were reduced, it also became necessary to increase others because of other steps being taken or better information becoming available. For example, the Town self-insures unemployment benefits. Thus, the budgeted cost for that item was expected to increase because of reductions-in-force. Conversely, a contract to administer unemployment claims was cancelled and that function handled internally.

In other instances, budgeted amounts were reduced modestly or not at all in FY2009-10, with the expectation they would be reduced or further reduced in FY2010-11. For example, support for non-profit organizations was reduced to actual amounts already approved through the application process in FY2009-2010.

The second phase was broken into two steps for several practical reasons. The first step included, but was not limited to:

- The solicitation of draft proposals and recommendations from each department to reduce their budgeted expenditures over the next eighteen months. Intra- and inter-departmental cooperation was encouraged in the development of the draft proposals. Each department was given a “target” dollar value for budget reductions, but the methodology for achieving that target was left solely to the discretion and creativeness of the departments and their employees.



Management was gratified that the original draft proposals from the departments and their employees initially brought the Town to within about 10% of closing the revenue shortfall predicted at the time. This was an astounding accomplishment, reflecting great creativity and initiative, with almost every department offering proposals in excess of their targets. However, further study and evaluation has shown some proposals cannot be implemented as proposed, have additional cost or service ramifications not originally contemplated or require more in-depth planning.

The draft proposals from the departments identified savings that could be achieved through cost-containment measures, by program changes or elimination, or by changing service delivery models. These proposals, in some cases, result in a reduction of services to either or both internal and external users of Town services. In some cases, these reductions will not be visible. In others, they will be very visible, particular to external users. In the case of outsourcing custodial and payroll services, Council approval was sought and obtained. The FY2009-10 budget was modified in January, 2010 to reflect those proposals that could be implemented immediately or in the near-term and are carried into this FY2010-11 budget proposal. Additional information about specific changes in most departments can be found in the discussion elsewhere in this document about each specific department.

- The need for a reduction-in-force was implicit, particularly in those situations where existing or projected work loads indicated possible overstaffing to provide basic service levels. Filled positions were eliminated during a reduction-in-force (RIF) in January, 2010. Although seven employees saw the effective date of the RIF delayed for various business reasons, the total impact is the elimination of nineteen staff (eighteen FTEs), representing 37,440 person-hours. These positions also are not restored in this proposal.

In addition to the employees laid off on January 7, 2010, a number of employees volunteered for or accepted reduced hours and benefits. The following departments each converted one position to less than full-time:

Police Department (by request);
Fire-Building Safety (by request); and
Community Services.

To mitigate the reduction-in-force, several departments proposed “sharing” the cost of an employee who provides services of value to more than one department. While this was done on a limited basis in the approved FY2009-10 budget, it has been expanded and is carried into the FY2010-2011 budget proposal. In some cases, this results in the shifting of payroll expenses from the general fund to an enterprise fund or special revenue fund, or between general fund departments. The net effect is a more effective use of limited personnel resources to provide essential services needed in the community, while retaining skilled personnel.

- A retirement incentive program was offered to all Town employees. Even though a retirement incentive program does not generate immediate cost savings, it has the potential to reduce spending in the out years of the 5-year revenue horizon and can result in the elimination of positions other than through a reduction-in-force. Of the eleven people accepting the program, seven have already retired during the spring of 2010, while the balance will retire by June 30,



2010. These retirements represent a loss of 22,880 person hours. With the exception of one position, the positions filled by the retirees are not restored in this budget proposal.

In almost every instance, existing employees will absorb the functions provided by these retirees, or the service will no longer be provided. In some cases, if necessary for continued Town operations, the Town will reengage the employee as a contractor, or consider the hiring of contract services to provide a more limited level of service.

In addition to all of the actions and changes discussed above, additional savings are expected to be realized from, as examples, operating a smaller fleet, maintaining fewer computers, and providing training for fewer employees, although those savings are not measureable at this time. It will take some period of time to ascertain with certainty what changes in service levels will result from the loss of almost 100,000 man-hours per year. It seems more likely than not that additional services may have to be eliminated as we discover exactly how much can be absorbed by or diverted to remaining personnel.

The second step of the second phase is still in progress and will continue into FY2010-2011. Conceptual proposals proffered by the Departments that will require additional review include, but are not limited to:

- Alternative methods for delivery of fire suppression and emergency medical technician response;
- Alternatives for providing fleet maintenance services;
- Alternatives for providing information technology services and support;
- Enactment of a nuisance alarm ordinance, imposing fines for excessive false alarms that disturb the neighborhood and waste public safety response capabilities;
- Explore the potential for cost recovery from insurance companies for public safety responding to highway incidents;
- Evaluate participation in the Regional Advocacy Center, and explore alternatives;
- Creation of volunteer programs in Police and perhaps other departments;

These proposals proffered by the departments are currently under study and analysis to determine their feasibility and cost effectiveness. Because the cost and service ramifications of these proposals could not be measured in advance of the preparation of the FY2010-2011 budget proposal, they are not included. However, it is critical to the Town's fiscal wellness that these and other proposals for cost containment continue to be considered for implementation during FY2010-2011.

Transfers from the general fund to other funds represent a significant portion of general fund expenditures. Total transfers in FY2007-08 were \$16.4 million. Transfers for FY2008-09 were originally budgeted at \$8.1 million, reflecting anticipated reductions in general fund revenues that



would be available for transfer to CIP and CIP-type funds. While several transfers are mandatory, two have a policy component that Council must address.

- Transfers to debt service funds are mandatory. The Town is required by bond and borrowing covenants to ensure that adequate money is provided to meet annual debt service. The transfer from the general fund for FY2009-10 was slightly more than \$900,000. This will increase to almost \$950,000 for FY2010-2011 due to increased principal payments being due. In addition to the general fund transfer, the water and waste water enterprises contribute to meeting the general debt of the Town, as well as meeting their own debt obligations. Contributions from the enterprise funds for Town debt obligations for FY2010-2011 is projected to be about \$798,000, in addition to budgeted enterprise debt service of over \$1,036,600.
- Transfers to a number of special revenue funds are required to ensure that grant funding continues to be available. Transfers for grant matches are required for the Area Agency on Aging grant, the Community Assistance Program grant, and CDBG grants. The local match for the S.A.F.E.R grant which subsidizes salaries for six firefighters is budgeted within the general fund for FY2010-11. Local funding matches for other grants that might be awarded to the Town during FY2010-11 will have to be absorbed in existing budgets by reducing other budgeted expenditures.
- Because the Roadway Construction Fund, created under Ordinance 41-06, is projected to have an available fund balance of almost \$6.4 million at the beginning of FY2010-2011, management is recommending that Council adopt a policy, in resolution form, to suspend any transfer from the general fund for FY2010-11, freeing about \$1.4 million to meet other critical operating needs.
- A transfer to the Aviation enterprise in FY2008-2009 was budgeted at about \$104,000 and reduced to \$65,000 for FY2009-2010. No transfer is budgeted for FY2010-2011 as the result of operational changes.
- In November, 2008, the Town entered into a new contract with a solid waste services provider. That contract required the creation of a solid waste/ recycling coordinator position, which the contractor funded through reimbursement for the balance of FY2008-2009 and FY2009-2010. That subsidy, for base salary only, will continue during the first six months of FY2010-2011. A general fund transfer of \$50,000 to the Solid Waste enterprise is proposed to be sufficient for FY2010-2011 to cover the costs associated with billing and collection functions, and marketing the Town's recycling program.
- The Risk Management Retention Fund is funded for FY2010-2011 by a transfer of \$770,000 from the general fund to cover the costs of insurance premiums and deductible amounts. In prior years, insurance premiums were budgeted through Non-Departmental (\$600,000 for FY2009-2010), with a transfer (\$180,000 for FY2009-2010) only for deductible amounts. To ensure a more comprehensive approach to risk management and cost mitigation, all costs are now proposed to be funded through a single transfer for FY2010-2011.



SPECIFIC GENERAL FUND OPERATING EXPENSES and SPECIAL REVENUE FUNDS

Many of the items discussed above under General Operating Expenses have a direct impact on the individual departments. However, items unique to specific Departments are also included in this proposed FY2010-11 budget.

The following special revenue funds are aligned with the **Community Development** Department for FY2010-11:

- Transit Programs Fund, formerly the Transportation Master Plan fund;
- ADOT/LTAF II fund (interim park and ride site project);
- CDBG Projects fund; and the
- Downtown Revitalization fund.

Budgeted general fund staff in the Department will be assigned to tasks required by these funds; no staffing will be budgeted in any of these special revenue funds.

The **Community Services** Department is again realigned for enhanced functionality in the FY2010-11 budget. The budget proposal includes programmatic changes to reflect reduced demand. Programs for our senior residents, including congregate meals, home-delivered meals and transportation assistance, are budgeted at existing levels. Even though the State Legislature has made reductions in many social service programs, management believes it will not be necessary to reduce services from existing levels to Buckeye's senior residents.

The Community Services Department is responsible for the following special revenue funds:

- Heritage Park Development fund;
- APS/SRP Mitigation fund;
- Park Grant Programs fund;
- Social Services Grants-Area Agency fund;
- Community Assistance Program fund;
- Parks and Recreation Impact Fee fund;
- Library Impact Fee fund; and the
- CIP-Parks and Library fund.

Staffing is budgeted only in the Social Services Grants-Area Agency fund and Community Assistance Program fund. All other staffing needs in the operation of these special revenue funds are provided by general fund positions in the Department budget.

The **Finance** Department is responsible for administering:

- All funds (eight) related to GADA borrowing and debt service;
- All funds (five) related to the Miller Road Improvement District and the Jackrabbit Trail Sewer Improvement District;
- Replacement Reserve Fund;
- Economic Development Reinvestment Fund; and the
- Volunteer Fireman's fund, a fiduciary fund.



The Finance Department also manages the 42 funds for the eleven Community Facilities Districts. The cost of administering these funds is reimbursed through overhead and maintenance charges collected as part of the assessments paid by property owners in the various Districts.

There are two divisions within the **Fire** Department: the public safety division, which includes all sworn firefighters, and the building safety division, which includes building inspection and building plan permitting functions.

The following special revenue funds are aligned with the Fire Department:

- Fire Grants fund;
- Fire CIP fund; and the
- Fire Impact Fee fund.

Personnel in the **Human Resources** Department administer the passport application program. It is also anticipated that, given the diversity of skills in that Department's personnel, they will be providing assistance, as needed, to several other departments over the course of the year. The Human Resources Department is responsible for the administration of the Risk Management Retention Fund. That fund was created in FY2008-09. The scope of the Risk Management Fund is expanded for FY2010-11 to oversee certain programs that serve to control risk and minimize Town costs. More stringent guidelines on the use of that fund during FY2009-10 have been successful in ensuring that budgeted funds are accessed only with the oversight of the Town Risk Manager.

The **Information Technology** Department is responsible for managing two special revenue funds:

- Automation and Technology fund; and the
- Technology Life Cycle Management fund.

Both of these funds were created in FY2008-09 with a transfer from the general fund. Consistent with the current fiscal year, there is no transfer proposed for either fund in the FY2010-11 budget.

During FY2009-10, Maricopa County moved the justice court to a separate facility, which required several operational changes in the **Magistrate Court** Department. In addition to the necessity of providing court security, several other operating costs that had been shared now became the sole responsibility of the Magistrate Court. The Judicial Collection Enhancement Fund (JCEF) account was reconstituted as a special revenue fund to provide greater accountability. Thus, the Magistrate Court is now aligned with two special revenue funds:

- JCEF Fund; and the
- Fill-the-Gap fund.

Other than the changes discussed under General Operating Expenses above, there are no additional specific items included for the **Mayor and Council** Department.

The **Police** Department continues to focus on community policing as an operating philosophy. Vacant positions in dispatch as of January, 2010 continue to be budgeted and are expected to be filled in this proposed budget. The Police Department continues to make good use of non-sworn personnel in the areas of prisoner transport and towing and impound activities. While the Family Advocacy Center in Avondale has enjoyed success since its opening, with many west side towns and cities using its services, the Department will continue to explore if cost-savings can be identified to more closely align the benefits to the Town with the costs paid by the Town. The Police Department will continue to actively seek grant and other funding opportunities to relieve funding



needs from the general fund. They are seeing good success from these efforts, and the General Fund is expected to benefit significantly in FY2010-11 from being able to shift salary expense to grant funds and other special revenue funds.

The following special revenue funds are aligned with the Police Department:

- RICO fund;
- VALUE Kids fund;
- Buckeye Explorer fund;
- Police Department Grants fund;
- 3511 Towing/ Impound fund;
- Police Impact Fee fund; and the
- CIP-Police fund.

All staffing needs in the operation of these special revenue funds are provided by general fund positions in the Department budget.

The **Public Works** Department is responsible for the following special revenue funds:

- Highway Users Special Revenue (HURF) fund;
- MAG/ADOT fund;
- Streets Improvement fund (partial prepayments from developers for specific road and street light improvements);
- Roadway Construction fund;
- Streets Impact Fee fund; and the
- CIP-Road Projects fund.

Funding for HURF comes from a state distribution of highway user revenues, which is expected to be reduced for FY2010-11. Street lighting costs represent one of the major expenditures from this fund, although salaries for general street, road and right-of-way maintenance and repair are the single biggest category of expenditure. Varying projections from the State on the amount of money that might be available for distribution in FY2010-2011 have challenged program and budget design. In prior years, the HURF fund also received a small distribution of lottery revenues through the LTAF. The Arizona Legislature has now eliminated that distribution.

In addition to maintaining Town facilities and overseeing the custodial contract, the Public Works Department also operates the Fleet Management division which provides certain economies of scale in ensuring that the Town's motorized fleet is maintained at optimum levels. This is a particularly important service for the Police and Fire departments.

Fourteen street lighting improvement districts (SLIDs) are budgeted to be operational in FY2010-2011. It is anticipated that the County Treasurer will bill and collect the assessments for those districts, while the operations of the districts will be handled by the Public Works Department.

Two divisions are budgeted in the Office of the **Town Manager** for FY2010-2011: the administration division and the Town Clerk division. This structure is attributable primarily to reorganizations that occurred during FY2008-09 when the Economic Development department, the Intergovernmental Affairs Department and the Office of the Town Clerk were eliminated as separate departments and the functions and responsibilities were transferred under the oversight of the Town



Manager. Records management functions are also included in the Town Clerk division. The Non-Departmental budget is aligned with the Office of the Town Manager, as are these special revenue funds:

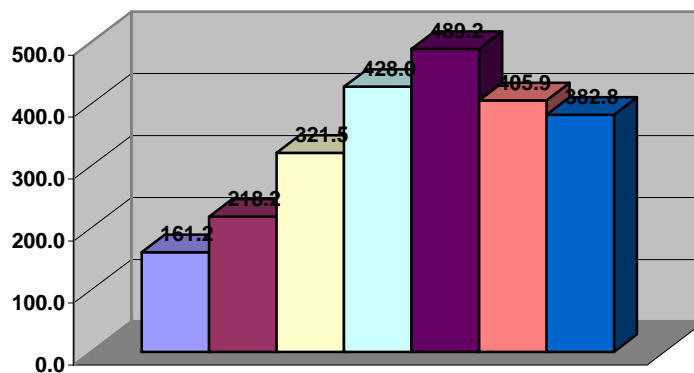
- Grants for Economic Development fund;
- Cemetery Improvement fund;
- General Government Impact Fee fund;
- CIP-General fund; and the
- CIP-Facilities fund.

As an administrative footnote, many revenues and expenditures were grouped differently for FY2009-10 to provide greater clarity and accountability in budget administration. Those groupings are continued into this FY2010-2011 budget proposal to the maximum extent practical. To provide comparability, prior year amounts were also regrouped accordingly, although no effort has been made to restate actual or budgeted amounts when departments, divisions, activities or functions are created, deleted or reorganized from prior years.

PERSONNEL

When the residential building surge began, the Town allowed staffing to increase at a faster rate in anticipation of that growth. In fact, staffing was added in advance of the receipt of revenues, a dangerous practice. A review of budget documents from prior years reflects that government-wide pattern, even though all of those positions may not have been filled in any given year.

Budgeted Positions - FY04 - FY10



In the last two fiscal years, as the Town has reduced the amount spent on supplies, equipment and other operating costs, the percentage spent on salaries and benefits has increased as a percentage of the total budget. The FY/09 adopted budget included 475.67 positions, with 15 of those positions acknowledged as unfunded in a special revenue fund. After the reductions and reorganizations in November, 2008 and in the FY/10 budget, that number was reduced to 379.25 positions for FY/10 Town-wide. It is important to understand that the Town's projected revenues are now approaching the level of actual revenues received in 2006 when budgeted positions were 321.5. The chart below provides more detail on staffing reductions over time by department and fund.



Town of Buckeye
Proposed 2010-11 Budget

Budget Message and Overview

Department/Function	FY2008-09		FY2009-10		FY2010-2011		Change FY09 to FY11	
	Adopted	Final	Adopted	Est Final	Proposed	% of Fund Total	Staff	%age
GENERAL FUND								
Public Safety								
Fire	90.67	88.00	87.00	83.00	83.00		7.67	-8.5%
Police	105.00	94.50	94.50	94.00	94.00		11.00	-10.5%
Subtotal - Public Safety	195.67	182.50	181.50	177.00	177.00	68.1%	18.67	-9.5%
Community Programs								
Community Development	22.00	12.00	12.00	6.50	6.50		17.50	-79.5%
Community Services	42.00	39.75	39.25	22.00	22.00		20.00	-47.6%
Economic Development	5.00	0.00	0.00	0.00	0.00		5.00	-100.0%
Building Safety (Fire)	33.00	14.00	14.00	8.30	8.30		24.70	-74.8%
Magistrate Court	6.50	6.50	6.50	6.50	6.50		0.00	0.0%
Public Works	20.50	18.00	18.00	8.50	8.50		12.00	-58.5%
Subtotal - Community Programs	129.00	90.25	89.75	51.80	51.80	19.9%	77.20	-59.8%
General Government								
Finance	29.00	20.00	18.00	11.00	11.00		18.00	-62.1%
Human Resources	9.00	7.50	7.50	5.50	5.50		3.50	-38.9%
Information Technology	9.00	6.00	6.00	6.00	6.00		3.00	-33.3%
Intergovernmental Affairs	3.00	0.00	0.00	0.00	0.00		3.00	-100.0%
Mayor & Town Council	1.00	1.00	1.00	1.00	1.00		0.00	0.0%
Town Clerk	0.00	0.00	0.00	0.00	0.00		0.00	0.0%
Town Manager	16.00	14.00	13.00	7.50	7.50		8.50	-53.1%
Subtotal - General Government	67.00	48.50	45.50	31.00	31.00	11.9%	36.00	-53.7%
TOTAL GENERAL FUND	391.67	321.25	316.75	259.80	259.80	100.0%	131.87	-33.7%
SPECIAL REVENUE FUNDS								
Area Agency on Aging	6.00	6.00	6.00	7.00	7.00		1.00	16.7%
Community Action Program	1.50	1.00	1.00	2.25	2.25		0.75	50.0%
HURF (Streets)	16.00	16.00	15.00	15.00	15.00		1.00	-6.3%
TOTAL SPECIAL REVENUE FUNDS	23.50	23.00	22.00	24.25	24.25			
ENTERPRISE FUNDS								
Water Resources	43.50	37.50	36.10	37.60	36.69		6.81	-15.7%
Solid Waste	0.00	1.00	2.40	2.40	3.31		3.31	100.0%
Aviation	2.00	2.00	2.00	0.50	0.50		1.50	-75.0%
TOTAL ENTERPRISE FUNDS	45.50	40.50	40.50	40.50	40.50			
TOWN TOTALS - ALL FUNDS	460.67	384.75	379.25	324.55	324.55		136.12	-29.5%

Excluding the totally unfunded positions in the Fire special revenue fund, the adopted FY2008-2009 budget included 90.67 positions in fire operations and 105 in police operations for a total of 195.67 positions, or 50.0% of the total adopted general fund budget positions. For FY2009-2010, the adopted budget included 87 positions in fire operations, a reduction of 3.67 positions (inclusive of 2.67 equivalent positions for reserve firemen), and 94.5 in police operations, a reduction of 10.5 positions, for a total of 181.5 positions, or 57.3% of the total general fund positions. The remaining 135.25 general fund positions then are available to provide all the other services expected by Town residents, except for the three activities provided through special revenue funds.



As the reader can see from the above schedule, the percentage of general fund positions proposed to be devoted to public safety functions in FY2010-11 represent 68.7% of total general fund positions. It is overly simplistic to presume that the remaining proposed 82.8 positions can be eliminated without consequences. Someone has to issue paychecks. Someone has to mow the grass in the parks. Someone has to ensure that audited financial statements are issued as required by Arizona law. Someone has to approve building plans, inspect buildings for code compliance, and collect permitting fees. Someone has to fill potholes so that police and fire can respond to calls without breaking an axle. Someone has to schedule Council meetings and respond to public records requests. Someone has to change the oil in the Town's fleet vehicles. Most importantly, we have to be alert for all sources of revenue that will support the "revenue consumers" who provide core services. Admittedly, there is generally no requirement that those "someones" providing services be Town employees, but there will, of necessity, be some costs incurred in ensuring that Town core functions other than public safety are available to support public safety and other needs of our residents.

Additional detail on personnel by department can be found later in this section of this document.

ENTERPRISE FUNDS - REVENUES and EXPENSES

The Town of Buckeye has four enterprise activities: water, waste water (sewer), solid waste and aviation. Enterprise activities are expected to be self-supporting through fees charged to users, much like a private company. Their revenues are expected to cover their current operating costs as well as provide reserves to meet on-going needs for repairs, maintenance, upgrades and compliance with Federal, state and local government environmental and regulatory mandates. They are also expected to generate revenues sufficient to meet existing and future needs for borrowing to fund expansion and major repairs and rehabilitation. The Aviation and Solid Waste enterprises were created in FY2008-09 and had no beginning reserves or fund balances. Therefore, these two enterprise activities will require support from the General Fund until operating histories and reserves are established.

While the **Water Operations** enterprise fund is projected to generate revenues in excess of actual cash expenditures for basic operations for both FY2009-2010 and FY2010-2011, there are substantial amounts of delayed major rehabilitation and renovation of the water system that must be provided for in the rate structure. Council approved a modest rate increase during FY2009-2010, as well as providing a rate for the use of effluent. At the time of budget preparation, it appears that unusual precipitation levels during the last part of 2009 and into 2010, as well as increased numbers of vacant residences, has reduced water demand to the point of possibly negating the budget benefit from the rate increase.

The proposed FY2010-2011 operating budget for the Water Operations enterprise fund reflects increased costs of operating and maintaining an aging water system, as well as increased costs for chemicals and utilities. Many of the items discussed above under General Operating Expenses will apply to the Water Operations enterprise fund as well, and their effect is included in the proposed FY2010-2011 operating budget.

During FY2009-2010, the North Airport Road "water campus project" was conveyed to the Town by the developer. The Town has a contractual obligation to reimburse the developer for a portion of



the cost of the improvements. The reimbursement is to be funded with incremental sales tax proceeds from businesses that will be located within the project area. Because the Water and Waste Water enterprises will be required, in turn, to reimburse the General Fund for the portion attributable to assets conveyed and used in their operations, both enterprises are establishing “refund reserves” in their proposed FY2010-2011 budgets. It is currently anticipated that it could be as long as five years before any reimbursements are payable to the developer.

The **Waste Water (Sewer) Operations** enterprise fund is also projected to generate revenues in excess of actual cash expenditures for basic operations for both FY2009-2010 and FY2010-2011. The Waste Water (Sewer) Operations enterprise fund relies on certain reimbursements to partially offset some of the costs incurred in operating wastewater treatment plants in Sundance, Festival Ranch and Tartesso. Like the water system, the waste water system has a substantial backlog of delayed major rehabilitation and renovation. Council approved a modest rate increase during FY2009-2010.

In April, 2009, the Town submitted an application to WIFA (Water Infrastructure Finance Authority) for Federal stimulus-based funding in the amount of \$33 million. The Town was approved for a \$12 million loan to increase the capacity of the Beloit waste water treatment facility by 1.5 mgd. The ARRA-subsidized interest rate is 2.5% on this debt. Ground was broken in February, 2009 and construction is expected to be completed in April, 2011. Debt service on this new debt is included in the FY2010-2011 proposed budget for the enterprise.

The proposed FY2010-2011 operating budget for the Waste Water (Sewer) Operations enterprise fund reflects increased costs of operating and maintaining an aging sewer system, as well as increased costs for utilities and waste water treatment plant operation contracts. Many of the items discussed above under General Operating Expenses will apply to the Waste Water (Sewer) Operations enterprise fund as well, and their effect is included in the proposed FY2010-2011 operating budget.

As discussed above, the **Solid Waste Operations** enterprise fund is expected to require a transfer from the General Fund for FY2010-2011. It is anticipated, however, that the rate increase that was effective in November, 2009, will generate sufficient annualized revenues to cover the projected costs of the trash removal and recycling contract, plus a portion of the related operating costs for this public health service. Buckeye, like most communities, is noticing interesting trends in the amount of refuse being collected for delivery to landfills and in the amount of refuse being collected for recycling. It would, however, be premature at this time to speculate on the impact to the enterprise of these trends.

Activity in the **Aviation** enterprise fund remains difficult to project. Fuel sales are projected to be off of the approved FY2009-2010 budget by almost 50%. Hanger and ground lease rentals for FY2009-2010 are projected to also be about 50% of the adopted budget amount. These reduced revenue levels are expected to carry into FY2010-2011. Regardless, the enterprise is projected to generate revenues in excess of actual cash expenditures for basic operations for both FY2009-2010 and FY2010-2011. That excess will carry into the proposed FY2010-2011 budget.



IMPACT FEE FUNDS

During FY2009-2010, the Town adopted new impact fee schedules, including zonal fees for water and sewer. However, the Legislature enacted legislation in the period between the date of adoption and the effective date that barred actual implementation of the new fee schedule. It is expected at the date of this document that the effective date of the moratorium will be modified to allow the Town to begin collecting impact fees according to the revised schedule, although the length of the moratorium will be extended. Because of the continuing depression in the residential housing market, the proposed FY2010-2011 budget does not reflect the possibility of collecting impact fees at modestly increased rates. Even the modestly increased rates are not expected to generate sufficient funding to allow the Town to proceed with many of the projects anticipated to be funded as IIP.

The substantial and continuing contraction in the residential housing industry has a negative impact on impact fee collections. At the same time, the conveyance of completed infrastructure by developers has increased the claims for reimbursement, reducing the impact fee fund balances. These two factors, coupled with the inability to implement impact fees reflecting current costs, combine to have a significant negative impact on planned projects for both the current and future fiscal years. The proposed FY2010-11 budget projects impact fees, in all categories, of only about \$1.9 million. Although not an impact fee issue specifically, these conveyances also serve to increase Town operating costs by shifting it from developers to the Town.

With limited exceptions, the funding available in the various impact fee funds is insufficient to actually proceed with any specific project. Additional information on the impact fee funds is available in another section of this document.

CAPITAL IMPROVEMENT FUNDS

Historically, the Town has proposed capital projects on an annual basis that could be funded with available resources, generally grant funding and transfers from the general fund. Beginning in FY 2008-2009 and continuing in FY2009-2010, the Town began the process of designing and implementing a computerized model for its capital improvement planning, which will allow the Town to incorporate both general infrastructure improvements and impact fee infrastructure improvements into a single five-year CIP. Due to the time required to prioritize projects and align them with financing, only those capital projects with pre-existing funding are presented in the FY2010-2011 budget. The five-year capital improvement plan will be presented to Council during the next fiscal year, along with a recommended financing plan, in preparation for a bond election in November, 2011.

It should be noted that state law governing budgets can result in a distorted picture of the Town's CIP capacity and programming. To be able to spend money, a project must be included in the budget even if there is no assurance when the budget is adopted that funding will be available for that project. The Town is required to include anticipated funding in both revenues and expenses for the FY2010-2011 budget even though there is no assurance what amount, if any, will actually be



available. No expenditure can be made, however, until the Town is assured that funding has been received by the Town.

Almost without exception, projects included in the FY2010-11 CIP budgets are based on the receipt of grant funds. No transfers from the General Fund to CIP funds are proposed in this budget, and General Fund transfers made in prior fiscal years have been spent and are no longer available. Additional information on various capital improvement funds and CIP-type special revenue funds are available in another section of this document.

CONTINUING STRATEGIC ISSUES

Staff will continue to work with Council to address the following strategic issues to continue managed growth in the Town of Buckeye: promote economic development by providing adequate infrastructure; serve our citizens by supporting quality development; and deliver the highest quality services in the most cost effective manner. Listed below are the strategic issues that the Town's elected officials, administrators, and residents will continue to address in FY2010-2011:

- ***Civic infrastructure for development and growth***, principally water, waste water (sewer), and drainage (storm water).
- ***Transportation infrastructure and options***, principally streets, roads, park and ride facilities, and public transit opportunities.
- ***Appropriate economic development activities to create or attract businesses and service providers that will enhance a live-work-play community***, including medical, educational and industrial facilities.

BUDGET IN BRIEF – THE NUMBERS

The FY2010-11 Proposed Budget is \$159,573,154, which includes all funds and fund transfers. This proposed budget is balanced with total resources equal to total appropriations within each fund, as well as in the aggregate. The following sections of this document contain additional information on general fund revenues and expenditures and other fund revenues and expenditures including comparisons to the previous fiscal year's adopted budget. Reorganizations during the prior two fiscal years to streamline operations and enhance accountability have resulted in program and staffing reassignments that may distort comparisons to the prior year budget. The reader's attention is directed to the specific department and fund budgets for additional information.



	REVENUES - ALL FUNDS			
	FY2008-09 Audited	FY2009-10 Adopted	FY2010-11 Proposed	%age Change
Beginning Fund Balances	\$ 102,847,479	\$ 76,480,161	\$ 73,466,275	-3.94%
General Fund	14,135,948	13,614,398	4,035,031	
Enterprise Funds	3,916,181	4,767,259	8,681,738	
Special Revenue Funds	3,742,324	3,094,164	2,910,895	
Impact Fee Funds	41,824,659	36,981,104	37,905,552	
Capital Improvement Project Funds	3,756,566	3,003,742	3,414,886	
CIP-Type Special Revenue Funds	13,145,000	11,698,635	13,170,331	
CIP Debt Funds	20,714,674	1,648,605	1,197,313	
Debt Service Funds	2,629	2,530	6,426	
Improvement District Funds	1,348,159	1,425,010	1,954,615	
Fiduciary Funds	261,339	244,714	189,488	
Revenues	\$ 67,618,899	\$ 63,681,407	\$ 65,092,339	2.22%
General Fund	36,802,530	39,155,992	31,298,719	
Enterprise Funds	13,813,795	14,370,174	14,617,599	
Special Revenue Funds	8,609,392	5,049,291	5,328,721	
Impact Fee Funds	2,860,792	2,126,000	1,948,700	
Capital Improvement Project Funds	209,275	625,000	1,575,000	
CIP-Type Special Revenue Funds	3,480,784	170,000	6,710,400	
Debt Funds	1,403,522	1,304,800	2,784,295	
Improvement District Funds	490,350	880,150	828,895	
Fiduciary Fund	(51,541)	0	10	
Grants	\$ 4,098,290	\$ 29,251,983	\$ 12,734,540	-56.47%
General Fund	20,609	5,215,600	124,580	
Special Revenue Funds	736,860	4,759,911	4,826,084	
Capital Improvement Project Funds	0	10,255,000	4,301,666	
CIP-Type Special Revenue Funds	3,340,821	9,021,472	3,482,210	
Financings	\$ -	\$ 36,835,000	\$ 8,280,000	-77.52%
WIFA Loan Proceeds (Enterprise)	0	33,000,000	8,280,000	
Improvement District Bond Proceeds	0	3,835,000	0	
TOTAL RESOURCES	\$ 174,564,668	\$ 206,248,551	\$ 159,573,154	-22.63%



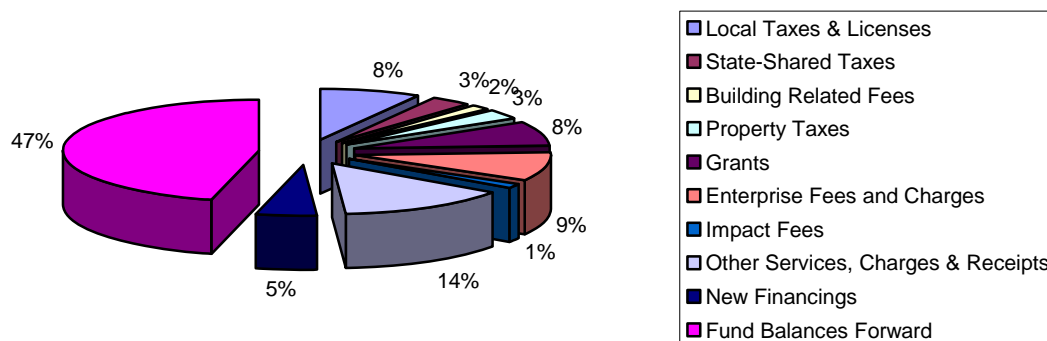
	APPROPRIATIONS - ALL FUNDS			
	FY2008-09 Audited	FY2009-10 Adopted	FY2010-11 Proposed	%age Change
Public Safety	\$ 25,420,950	\$ 25,471,647	\$ 23,051,261	-9.50%
Fire Department	14,259,462	10,511,591	9,007,262	
Magistrate Court	454,061	443,060	621,663	
Police Department	10,707,427	14,516,996	13,422,336	
Public Works	\$ 4,892,179	\$ 4,601,436	\$ 3,411,226	-25.87%
Public Works Department	4,892,179	4,601,436	3,411,226	
Community Services	\$ 6,217,041	\$ 7,183,970	\$ 5,138,217	-28.48%
Community Development Department	2,051,641	2,997,423	2,198,037	
Community Services Department	4,165,400	4,186,547	2,940,180	
General Government	\$ 10,427,502	\$ 18,107,723	\$ 9,397,534	-48.10%
Economic Development Department	233,742	0	0	
Finance Department	1,114,282	1,584,005	961,391	
Human Resources Department	1,072,993	1,099,967	1,955,672	
Information Technology Department	1,508,671	1,528,219	1,260,562	
Intergovernmental Department	174,795	0	0	
Mayor and Council	312,480	333,329	322,526	
Town Clerk Department	357,125	0	0	
Town Manager Department	1,063,690	1,677,261	851,443	
Non-Departmental	4,589,724	11,884,942	4,045,940	
Enterprise Operations	\$ 13,001,277	\$ 19,407,326	\$ 23,299,337	20.05%
Waste Water Utility	3,959,770	5,174,555	7,053,586	
Water Utility	5,585,579	11,343,809	13,000,430	
Solid Waste	2,694,407	2,331,314	2,977,178	
Aviation	761,521	557,648	268,143	
Debt Fund Activities	\$ 1,305,442	\$ 1,305,730	\$ 2,788,721	113.58%
Debt Funds	1,305,442	1,305,730	2,788,721	
Improvement District Activities	\$ 456,089	\$ 2,305,160	\$ 1,322,081	-42.65%
Improvement District Funds	456,089	2,305,160	1,322,081	
Capital Projects	\$ 28,701,288	\$ 112,432,538	\$ 83,595,212	-25.65%
Enterprise Funds	0	33,000,000	8,280,000	
Impact Fee Funds	5,653,411	39,107,104	39,854,252	
Improvement District Funds	121,228	3,835,000	1,461,430	
All Other Funds	22,926,649	36,490,434	33,999,530	
Fiduciary Funds	\$ 2,625	\$ 244,714	\$ 189,498	-22.56%
Volunteer Firemans Fund	2,625	244,714	189,498	
Reserves and Other	\$ 84,140,275	\$ 15,188,307	\$ 7,380,067	-51.41%
Fund Transfers	4,988,227	1,720,100	2,562,718	
General Fund Reserve	0	13,468,207	4,817,349	
Unexpended Fund Balances	79,152,048	0	0	
TOTAL APPROPRIATIONS	\$ 174,564,668	\$ 206,248,551	\$ 159,573,154	-22.63%



WHERE THE MONEY COMES FROM: Resources available for appropriation by the Town Council are aggregated into several broad categories as indicated in the chart below.

	ALL FUNDS			
	FY2008-09 Audited	FY2009-10 Adopted	FY2010-11 Proposed	%age Change
Local Taxes & Licenses	\$ 15,375,194	\$ 18,233,000	\$ 13,424,798	-26.37%
State-Shared Taxes	6,707,536	6,033,200	5,261,243	-12.80%
Building Related Fees	3,901,434	4,084,400	2,513,000	-38.47%
Property Taxes	3,464,170	4,141,000	4,823,594	16.48%
Grants	4,098,290	29,251,983	12,734,540	-56.47%
Enterprise Fees and Charges	13,813,795	14,370,174	14,617,599	1.72%
Impact Fees	2,860,792	2,126,000	1,948,700	-8.34%
Other Services, Charges & Receipts	21,495,978	14,693,633	22,503,405	53.15%
New Financings	0	36,835,000	8,280,000	-77.52%
Fund Balances Forward	102,847,479	76,480,161	73,466,275	-3.94%
TOTAL	\$ 174,564,668	\$ 206,248,551	\$ 159,573,154	-22.63%

WHERE THE MONEY COMES FROM
Proposed FY11

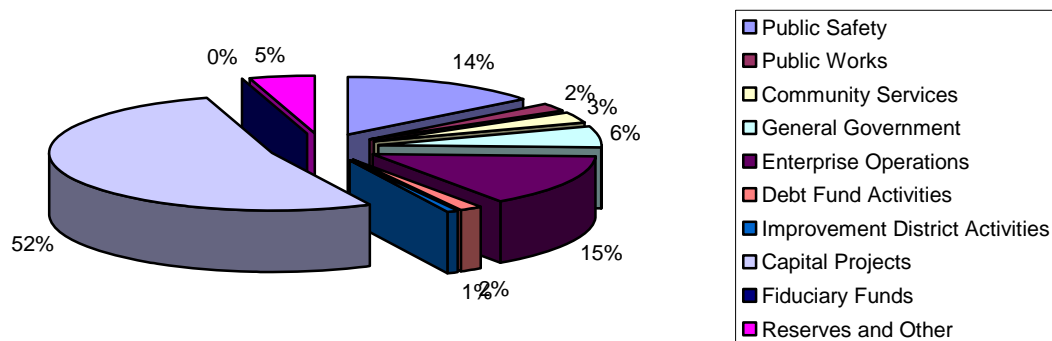




WHERE THE MONEY GOES: In order to continue to provide services to the Town of Buckeye, the following appropriations are proposed for FY2010-2011.

	ALL FUNDS			
	FY2008-09 Audited	FY2009-10 Adopted	FY2010-11 Proposed	%age Change
Public Safety	\$ 25,420,950	\$ 25,471,647	\$ 23,051,261	-9.50%
Public Works	4,892,179	4,601,436	3,411,226	-25.87%
Community Services	6,217,041	7,183,970	5,138,217	-28.48%
General Government	10,427,502	18,107,723	9,397,534	-48.10%
Enterprise Operations	13,001,277	19,407,326	23,299,337	20.05%
Debt Fund Activities	1,305,442	1,305,730	2,788,721	113.58%
Improvement District Activities	456,089	2,305,160	1,322,081	-42.65%
Capital Projects	28,701,288	112,432,538	83,595,212	-25.65%
Fiduciary Funds	2,625	244,714	189,498	-22.56%
Reserves and Other	84,140,275	15,188,307	7,380,067	-51.41%
TOTAL	\$ 174,564,668	\$ 206,248,551	\$ 159,573,154	-22.63%

WHERE THE MONEY GOES
Proposed FY11





PERSONNEL SUMMARY

Management has changed their approach to staffing during this period of severe financial constraints. In the past, as discussed earlier in this section, many positions were budgeted well in advance of any existing or justified need, or in the anticipation of revenues to support those positions. Only those positions that can be supported with projected revenues for FY2010-2011 have been included in this proposed budget.

Department/Function	FY2008-09		FY2009-10		2010-11 Proposed
	Adopted	Final	Adopted	Est Final	
Community Development					
Administration	4.00	3.00	3.00	3.00	3.00
Planning & Zoning	11.00	7.00	7.00	3.00	3.00
Building Safety/Code Compliance	0.00	0.00	0.00	0.00	0.00
Dev Services/Permitting	0.00	0.00	0.00	0.00	0.00
Plan Review	0.00	0.00	0.00	0.00	0.00
Engineering	4.00	1.00	1.00	0.00	0.00
GIS	3.00	1.00	1.00	0.50	0.50
Total General Fund FTEs	22.00	12.00	12.00	6.50	6.50
Community Services					
Administration	4.00	5.50	5.50	3.00	3.00
Library	9.50	7.00	7.00	8.00	8.00
Parks & Recreation	21.00	0.00	0.00	0.00	0.00
Parks	0.00	9.00	11.00	4.50	4.50
Recreation	4.50	8.50	8.50	6.50	6.50
Neighborhood & Family Services	0.00	6.75	7.25	0.00	0.00
Cemetery	3.00	3.00	0.00	0.00	0.00
Total General Fund FTEs	42.00	39.75	39.25	22.00	22.00
Recreation	0.00	0.00	0.00	0.00	0.00
Senior Programs	6.00	6.00	6.00	7.00	7.00
Community Assistance Program	1.50	1.00	1.00	2.25	2.25
Total Special Revenue Fund FTEs	7.50	7.00	7.00	9.25	9.25
Total Department FTEs	49.50	46.75	46.25	31.25	31.25
Economic Development					
Administration	3.00	0.00	0.00	0.00	0.00
Business Development	0.00	0.00	0.00	0.00	0.00
Revitalization	2.00	0.00	0.00	0.00	0.00
Total General Fund FTEs	5.00	0.00	0.00	0.00	0.00



Department/Function	FY2008-09		FY2009-10		2010-11
	Adopted	Final	Adopted	Est Final	Proposed
Finance					
Administration	2.00	1.00	1.00	1.00	1.00
Financial Services	7.00	9.00	9.00	5.00	5.00
Grants Administration	1.00	1.00	1.00	0.00	0.00
Budget	3.00	2.00	0.00	1.00	1.00
Procurement	9.00	5.00	5.00	2.00	2.00
Community Facilities Districts	4.00	2.00	2.00	2.00	2.00
Tax & Licensing	3.00	0.00	0.00	0.00	0.00
Total General Fund FTEs	29.00	20.00	18.00	11.00	11.00
Fire					
Public Safety:					
Administration	7.00	8.00	8.00	5.00	5.00
Operations	79.00	79.00	78.00	77.00	77.00
Fire Prevention	2.00	1.00	1.00	0.00	0.00
Cemetery Maintenance	0.00	0.00	0.00	1.00	1.00
Reserves (17.7 @ 312 hours annually)	2.67	0.00	0.00	0.00	0.00
	<u>90.67</u>	<u>88.00</u>	<u>87.00</u>	<u>83.00</u>	<u>83.00</u>
Building Safety:					
Building Safety	16.00	9.00	9.00	4.00	4.00
Building Permitting	17.00	5.00	5.00	4.30	4.30
	<u>33.00</u>	<u>14.00</u>	<u>14.00</u>	<u>8.30</u>	<u>8.30</u>
Total General Fund FTEs	123.67	102.00	101.00	91.30	91.30
Operations	0.00	0.00	0.00	0.00	0.00
Non-Funded Operations	0.00	0.00	0.00	0.00	0.00
Total Special Revenue Fund FTEs	0.00	0.00	0.00	0.00	0.00
Total Department FTEs	123.67	102.00	101.00	91.30	91.30
Human Resources					
Administration	1.00	1.00	1.00	1.00	1.00
Recruitment	2.25	1.25	1.25	0.75	0.75
Compensation & Benefits	0.75	0.75	0.75	0.75	0.75
Employee Relations	1.25	1.25	1.25	0.75	0.75
Employee Development	0.75	0.75	0.75	0.75	0.75
Payroll	2.00	2.00	2.00	1.00	1.00
Risk Management	1.00	0.50	0.50	0.50	0.50
Total General Fund FTEs	9.00	7.50	7.50	5.50	5.50



Department/Function	FY2008-09		FY2009-10		2010-11
	Adopted	Final	Adopted	Est Final	Proposed
Information Technology					
Administration	2.00	2.00	2.00	2.00	2.00
Technical Services	4.00	4.00	4.00	4.00	4.00
Network Administration	1.00	0.00	0.00	0.00	0.00
Enterprise Technology	2.00	0.00	0.00	0.00	0.00
Total General Fund FTEs	9.00	6.00	6.00	6.00	6.00
Intergovernmental Affairs	3.00	0.00	0.00	0.00	0.00
Magistrate Court	6.50	6.50	6.50	6.50	6.50
Mayor & Town Council	1.00	1.00	1.00	1.00	1.00
Police					
Administration	2.00	2.00	2.00	2.00	2.00
Field Operations	64.00	60.50	60.50	60.50	60.50
Investigation	13.00	11.00	11.00	10.00	10.00
Support Services	26.00	21.00	21.00	21.50	21.50
Total General Fund FTEs	105.00	94.50	94.50	94.00	94.00
Public Works					
Administration	2.50	2.00	2.00	1.50	1.50
Facility Maintenance	10.00	8.00	8.00	2.00	2.00
Construction & Procurement	0.00	0.00	0.00	0.00	0.00
Irrigation	0.00	0.00	0.00	0.00	0.00
Vehicle Maintenance	8.00	8.00	8.00	5.00	5.00
Water	0.00	0.00	0.00	0.00	0.00
Sewer	0.00	0.00	0.00	0.00	0.00
Airport	0.00	0.00	0.00	0.00	0.00
Total General Fund FTEs	20.50	18.00	18.00	8.50	8.50
Solid Waste Enterprise	0.00	1.00	2.40	2.40	3.31
Airport Enterprise	2.00	2.00	2.00	0.50	0.50
Streets	16.00	16.00	15.00	15.00	15.00
Total Special Revenue Fund FTEs	18.00	19.00	19.40	17.90	18.81
Total Department FTEs	38.50	37.00	37.40	26.40	27.31



Department/Function	FY2008-09		FY2009-10		2010-11
	Adopted	Final	Adopted	Est Final	Proposed
Town Clerk					
Town Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Public Meetings	0.00	0.00	0.00	0.00	0.00
Records Management	0.00	0.00	0.00	0.00	0.00
Total General Fund FTEs	0.00	0.00	0.00	0.00	0.00
Town Manager					
Town Manager	5.00	1.00	1.00	1.00	1.00
Public Information	1.00	1.00	1.00	0.50	0.50
Intergovernmental	1.00	1.00	1.00	1.00	1.00
Business Development	2.00	2.00	2.00	2.00	2.00
Administration Programs	2.00	5.00	4.00	0.00	0.00
Town Clerk Programs	5.00	4.00	4.00	3.00	3.00
Total General Fund FTEs	16.00	14.00	13.00	7.50	7.50
Water Resources					
Administration	5.90	5.90	4.50	6.00	6.00
Water Utility Enterprise	18.30	16.80	16.80	16.80	16.38
Waste Water Utility Enterprise	15.30	11.80	11.80	11.80	11.31
Irrigation	4.00	3.00	3.00	3.00	3.00
Total Enterprise Fund FTEs	43.50	37.50	36.10	37.60	36.69
TOTAL PERSONNEL	460.67	384.75	379.25	324.55	324.55
Unfunded Fire Positions	15.00				
	475.67	384.75	379.25	322.55	322.55

Note 1: This schedule has been revised to reflect various reorganizations, the budgeting of certain activities in Fire and Community Services from Special Revenue Funds to the General Fund, and the elimination of unfunded positions budgeted in prior fiscal years. It also includes positions budgeted in all funds, which reporting may not be consistent with FY2008-09 reporting.

Note 2: In response to declining revenues, there were reductions-in-force in November 2008, May 2009, and January 2010. An additional reduction-in-force is anticipated for May 2010. Vacant positions have been eliminated and other staffing changes made from time to time since November, 2008. Retirement incentive programs were offered in FY2008-2009 and FY2009-2010.

Note 3: Part-time positions are included in this schedule at their budgeted hours.

Note 4: Seasonal employees are not included in this schedule. The Community Services Department uses seasonal employees to staff the swimming pool and to provide recreation and before-and-after school programs. Budgeted full-time equivalent (FTE) positions are:

for FY2008-2009	22.80
for FY2009-2010	20.10
for FY2010-2011	18.30



FY 2010-11 BUDGET EVENTS

Council Workshop: FY2009-10 Budget Update	November 10, 2009
Council Presentation: FY2009-10 Budget Status Report	January 19, 2010
Council Workshop: FY2010-11 Goals & Objectives	March 2, 2010
Council Action: FY2010-11 Goals & Objectives	March 16, 2010
Council Workshop: FY11-14 Revenue Outlook	April 6, 2010
CFD Boards: Adopt FY2010-11 Proposed Budgets	April 20, 2010
Council Workshop: FY2010-11 Proposed Budget Review	April 28, 2010
Council Action: Adopt FY2010-11 Proposed Budget, All Funds	May 4, 2010
SLID Boards: Adopt FY2010-11 Proposed Budgets	May 4, 2010
Public Meetings	During May, 2010
CFD Boards: Public Hearing FY2010-11 Budget, Tax Levies	June 1, 2010
CFD Boards: Adopt FY2010-11 Budgets, Tax Levies	June 1, 2010
Council Action: Public Hearing, FY2010-11 Budget, All Funds	June 14, 2010
Council Action: Public Hearing, Truth in Taxation, Tax Levy	June 14, 2010
Council Action: Adopt FY2010-11 Budget, All Funds	June 14, 2010
SLID Boards: Public Hearing, FY2010-11 Budgets, Annual Assessments	June 14, 2010
SLID Boards: Adopt FY2010-11 Budgets	June 14, 2010
Council Action: Adopt FY2010-11 Property Tax Levy	June 29, 2010
SLID Boards: Adopt Annual Assessments	June 29, 2010



APPENDIX – SALES TAX RATE COMPARISONS

TRANSACTION PRIVILEGE TAX RATE COMPARISONS on **RETAIL** TRANSACTIONS

	West Valley							East Valley			
	Buckeye	Avondale	El Mirage	Goodyear	Litchfield Park	Surprise	Youngtown	Phoenix	Chandler	Fountain Hills	Gilbert
As of April, 2010											
State of Arizona Rate	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Maricopa County Rate	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Local Government Rate	2.00	2.50	3.00	2.50	2.80	2.20	3.00	2.00	1.50	2.60	1.50
Total Rate	8.30	8.80	9.30	8.80	9.10	8.50	9.30	8.30	7.80	8.90	7.80
IF May 2010 Election to Increase State Rate PASSES											
State of Arizona Rate	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Maricopa County Rate	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Local Government Rate	2.00	2.50	3.00	2.50	2.80	2.20	3.00	2.00	1.50	2.60	1.50
Total Rate	9.30	9.80	10.30	9.80	10.10	9.50	10.30	9.30	8.80	9.90	8.80
IF May 2010 Election to Increase State Rate PASSES AND Buckeye Rate Increased October, 2010											
State of Arizona Rate	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Maricopa County Rate	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Local Government Rate	3.00	2.50	3.00	2.50	2.80	2.20	3.00	2.00	1.50	2.60	1.50
Total Rate	10.30	9.80	10.30	9.80	10.10	9.50	10.30	9.30	8.80	9.90	8.80
IF May 2010 Election to Increase State Rate FAILS AND Buckeye Rate Increased October, 2010											
State of Arizona Rate	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Maricopa County Rate	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Local Government Rate	3.00	2.50	3.00	2.50	2.80	2.20	3.00	2.00	1.50	2.60	1.50
Total Rate	9.30	8.80	9.30	8.80	9.10	8.50	9.30	8.30	7.80	8.90	7.80

Note: These are published tax rates only and do not reflect each local government's preference or use of other tax sources.



Town of Buckeye
Proposed 2010-11 Budget
Budget Message and Overview

**TRANSACTION PRIVILEGE TAX
RATE COMPARISONS on CONSTRUCTION CONTRACTING TRANSACTIONS**

	West Valley							East Valley			
	Buckeye	Avondale	El Mirage	Goodyear	Litchfield Park	Surprise	Youngtown	Phoenix	Chandler	Fountain Hills	Gilbert
As of April, 2010											
State of Arizona Rate	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Maricopa County Rate	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Local Government Rate	3.00	2.50	3.00	2.50	4.80	3.70	3.00	2.00	1.50	2.60	1.50
Total Rate	9.30	8.80	9.30	8.80	11.10	10.00	9.30	8.30	7.80	8.90	7.80
IF May 2010 Election to Increase State Rate PASSES											
State of Arizona Rate	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Maricopa County Rate	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Local Government Rate	3.00	2.50	3.00	2.50	4.80	3.70	3.00	2.00	1.50	2.60	1.50
Total Rate	10.30	9.80	10.30	9.80	12.10	11.00	10.30	9.30	8.80	9.90	8.80
IF May 2010 Election to Increase State Rate PASSES AND Buckeye Rate Increased October, 2010											
State of Arizona Rate	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Maricopa County Rate	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Local Government Rate	3.00	2.50	3.00	2.50	4.80	3.70	3.00	2.00	1.50	2.60	1.50
Total Rate	10.30	9.80	10.30	9.80	12.10	11.00	10.30	9.30	8.80	9.90	8.80
IF May 2010 Election to Increase State Rate FAILS AND Buckeye Rate Increased October, 2010											
State of Arizona Rate	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Maricopa County Rate	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Local Government Rate	3.00	2.50	3.00	2.50	4.80	3.70	3.00	2.00	1.50	2.60	1.50
Total Rate	9.30	8.80	9.30	8.80	11.10	10.00	9.30	8.30	7.80	8.90	7.80



FISCAL AND BUDGET POLICIES

Arizona statutes impose a variety of requirements on the budget process for incorporated cities and towns. They also mandate a number of fiscal policies. The Town of Buckeye complies with those requirements, and also operates under financial policies and procedures adopted by the Town Council during FY2009-2010. Those financial policies and procedures are reproduced below with annotations as appropriate.

FISCAL and OPERATING POLICIES

Financial policies establish the framework for overall fiscal planning and management and set forth guidelines for both current activities and long-range planning. Financial policies and procedures are not “set in stone”, but should be reviewed periodically to ensure that they continue to allow the Town to comply with the highest standards of fiscal management. The Town Manager and the leadership team have the primary responsibility to develop and manage the procedures and for reviewing financial actions and providing guidance on financial issues to the Town Council.

The overall financial goals of the Town that underlie financial policies and procedures are:

- **Fiscal Wellness** which reflects the goal that the Town is in a solid financial condition at all times and includes:
 - Cash solvency which is the ability to pay existing bills;
 - Budgetary solvency which is the ability to balance the budget in all operating, capital and debt funds with appropriate revenue sources and meet all statutory budgetary requirements prior to the beginning of each fiscal year;
 - Long-run solvency which is the ability to pay future bills; and
 - Service level solvency which is the ability to provide needed and desired services.
- **Flexibility** which reflects the goal that the Town is in a position to respond to changes in the economy or new service challenges without an undue amount of financial stress.
- **Adherence to the highest accounting and management practices** which reflects the goal that the Town is in compliance with the Government Finance Officers' Association (GFOA) standards for financial reporting and budgeting, the Governmental Accounting Standards Board (GASB) standards and pronouncements, and other professional standards.

OPERATING BUDGETS POLICIES and PROCEDURES

- **General budget guidelines and annual expenditure limits.** On March 11, 2008, Town of Buckeye voters approved the Home Rule Option for the next four years (FY2008/09 through FY2011/12). Under the Home Rule Option, the expenditure limitation is free from any ties to the State imposed limitation. Buckeye adopts its expenditure limitation annually with the approval of the annual budget. The maximum legal expenditure limit is the total of all departmental appropriations in the final budget adopted by the Town Council.



In accordance with the Town's Alternative Expenditure Limitation, total expenditures may not exceed the final appropriations once the budget is adopted. The Town can amend the total appropriation for an individual fund. However, if the total appropriation in one fund is increased, then another fund must be reduced by an equal amount. These amendments may be processed at any time during the fiscal year on written request by the Town Manager to the Council. As provided in the Budget Resolution, Council grants the Town Manager or his designee authority, on written request, at any time during the fiscal year:

- to transfer part or all of any encumbrance or designated carryforward reserve within or to a department or to another fund if necessary;
- to transfer appropriations in the salary accounts to or from other operating accounts within the same fund; and
- to transfer any unencumbered appropriation balance among divisions within a department.

Adoption of the annual budget constitutes Council approval for the Town Manager to negotiate and enter into any contracts required for the timely execution of specifically identified budgeted activities or work and the application for and acceptance of any specifically identified budgeted grant(s) with no further Council action, provided no statute or ordinance requires to the contrary. Council shall be advised of all contracts executed in excess of \$100,000 and all grants accepted in excess of \$50,000 under this policy.

The Town Code may be amended, but has not as of April, 2010, to give the Town Manager the authority to enter into contracts and sign said contracts up to \$100,000. Council approval will be required for any contract over \$100,000, which the Town Manager will be authorized to execute.

The total of proposed expenditures shall not exceed the total of estimated income and fund balances available for each fund. Since fund balances are non-recurring revenues, they will generally be used for one-time expenditures or budgeted as contingency fund appropriations. The beginning year fund balance, therefore, is included as an appropriation in the budget that may be used to cover unanticipated fluctuations in revenue or expenses while complying with the expenditure limitation noted above.

The Town Council will adopt budgets for all funds prior to the beginning of the fiscal year, although adoption of one or more property tax levies may be accomplished by Council action after the beginning of each fiscal year.

Budgetary control is established at the fund level. In the case of the general fund, budgetary accountability is at the department level. Every fund is assigned for accountability purposes to one general or enterprise fund department.

- **Revenues must reflect the need for balance.** Diversified and stable revenue streams will be maintained to ensure fiscal health and absorb short-run fluctuations in any one revenue source in all funds. Corollaries to this policy are:
 - User fees for all operations will be examined at least every two years to ensure that fees cover direct and indirect costs of service;
 - Rate adjustments for enterprise operations will be based on rate studies that incorporate the long-term (at least five years) plans and needs of the enterprise;



- Development (impact) fees will be reviewed at least annually for adjustment as provided by ordinance. Until such time as the Arizona legislature lifts its restrictions on the implementation of revised development fees, this action cannot occur.
- **Revenue projections and monitoring.** Revenue projections will be based on historical information, as well as analysis of current year trends and projections provided by the state, the League of Arizona Cities and Towns, the Maricopa Association of Governments and the Government Finance Officers Association. The Town will actively monitor all major revenue sources during the year in an effort to spot trends that will require early budget modifications to ensure that spending is kept in line with actual revenues.
- **Recurring expenditures must be matched to recurring revenues.** Ongoing operating costs should be supported by ongoing, stable revenue sources. This protects the Town from fluctuating service levels and avoids crises when one-time revenues are reduced or removed. Some corollaries to this policy are:
 - Fund balances should be used only for one-time, non-recurring expenditures such as capital equipment and building improvements under \$100,000, or contingency appropriations and related purposes.
 - Ongoing maintenance costs such as vehicle repair and maintenance, roadway maintenance, or building repair and maintenance should be financed through operating revenues, rather than through the issuance of debt.
 - Recurring and known costs such as swimming pool pump replacement and elections should be financed through operating revenues.
 - Federal and state grants which fluctuate should not be used to fund ongoing programs.
- **Growth or development related revenues should first be used for growth or development related expenditures.** Those expenditures may be related to future development or invested in improvements that will benefit future residents or make future service provision more efficient and effective. While it is tempting to use growth-related revenue to support current operations, doing so can lead to a crisis when the growth rate decreases. This policy implies a commitment to identify the portions of the Town's revenue stream that results from growth or development (exclusive of impact or development fees). It is recognized that, with careful consideration, excess growth revenues may be used for non-recurring expenses after payment of growth expenses.
- **Establish and maintain a general fund contingency reserve.** The proposed and adopted budget for each fiscal year should include an appropriation, separate from the beginning fund balance appropriation, equal to the lesser of: 25% of the proposed and adopted general fund revenues for the fiscal year or three months of general fund operating expenses. This contingency reserve essentially serves as the Town's revenue stabilization account. As such, it can help to minimize the impact of fluctuations in revenue collections. It also can be used to mitigate the negative effects of unforeseeable and unexpected financial situations. This policy implies a commitment to adopt and implement a plan to reach this general fund contingency reserve level within three fiscal years beginning with FY2010-2011.
- **Compliance with statutory or other limitations or restrictions on revenue sources.** The budget process must ensure that the Town is in compliance with statutory or other limitations or restrictions on revenue sources and spending including, but not limited to:



- Distributions of state Highway User Revenue Fund (HURF) to the Town must be accounted for in a separate special revenue fund.
- The Town must maintain its level of general fund support for street maintenance and operations (A.R.S., Title 28, Chapter 18, Article 2).
- Vehicle impound fees must be accounted for in a separate special revenue fund (A.R.S. § 28-3513).
- Seventy-five percent (75%) of the Town's annual Local Transportation Assistance Fund (LTAF) distribution must be devoted to transit purposes (RPTA IGA). The reader should note that during FY2009-2010, the Legislature eliminated this distribution. Any excess LTAF distribution received in FY2009-2010 will be placed into a fund to provide a very modest reserve to assist the Town in continuing to meet this obligation.
- **Replacement of facility space, vehicles and technology equipment will be budgeted.**
A rental rate structure should be established annually to provide funds for replacement of vehicles and technology equipment. An initial reserve could be established by budgeting a "facility space" charge of \$50 per employee per month, charged to each department. When new or replacement equipment is requested and budgeted from operating funds, a corresponding rental rate payment equal to the life cycle replacement cost for the new equipment should be included within the requesting department's operating budget on an ongoing basis. All purchases of vehicles should be coordinated through Purchasing and reviewed by the Fleet Maintenance division. All purchases of technology equipment should be coordinated through Purchasing and reviewed by the Information Technology department.

Due to anticipated budget constraints for FY2010-2011 that might limit the ability to establish a rental rate structure, a Replacement Reserve Fund was established in FY2009-2010 to receive the proceeds from the sale of Town assets that will have to be replaced, as well as other unbudgeted or unanticipated receipts, such as rebates, proximately related to Town operating assets. For the FY2010-2011 budget, all revenues of these types are budgeted to be placed in the Replacement Reserve Fund.

- **General operating debt management policies.** Short-term borrowing or lease/ purchase contracts should be considered for financing major operating capital equipment when the Town Manager and Finance Director, with the concurrence of the appropriate Department Director, determine this is in the Town's best interests. Short-term debt should not exceed 5% of pledged revenues or 20% of total debt.
- **Salary policy and structure.** Annual budget development should include the provision of predictable salary increases, sustainable over time, that serve to recognize and reward the contributions of experienced and well-trained staff. To this end, the merit pay policy provides for merit increases of up to 8% annually to certain categories of employees based on the Town's ability to pay, and annual 5% step increases to all other categories of employees to reflect increasing skill levels based on the Town's ability to pay. The Human Resources Department, subject to economic and other indicators, should review other Valley town's and city's pay scales at least every two to five years to determine the necessity of recommending classification or compensation adjustments to ensure that the Town's compensation structure remains competitive. However, the FY2010-2011 budget reflects the Town's inability to meet this policy with no salary adjustments included. Further,



across-the-board salary reductions implemented in FY2009-2010 in response to a continued decline in revenues will remain in effect in FY2010-2011.

CAPITAL IMPROVEMENT PROGRAM POLICIES and PROCEDURES

- **General guidelines.** The Town will prepare a long-range capital improvement plan that incorporates both the Infrastructure Improvement Program (IIP), funded through development fees in whole or in part, and the Capital Improvement Program (CIP), funded through a secondary property tax rate. The first five years of the 10-year plan should identify projects that can be completed with identified funding sources, with only the first year of the plan actually appropriated during the annual budget process. This 10-year plan may include unfunded projects in the last five years of the plan as placeholders that carry out the Town's long-term strategic and general plans. During the budget process, the projects will be assessed regarding their necessity, priority, compatibility with Council and Town goals, long-range plans of various departments and the Town's financing capabilities.

Each Department must estimate the associated impact on the Town's annual operating budget when proposing or planning capital projects. Examples include any associated staffing, utilities, water, landscape, building and equipment maintenance, insurance costs, and other operating costs that will be incurred as the result of the project.

- **Specific policies.** The following policies will guide the development and administration of the Decade Plan:
 - General Obligation bonds (GO bonds) pledge secondary property tax revenues to pay principal and interest on the bonds. The Town will maintain a secondary property tax rate that will support existing and future property tax supported debt. To the extent permitted by law, the Town should maintain a general obligation debt service fund balance of at least 10% of the following year's property tax supported debt service.
 - The Town will present bond questions to the voters as needed to maintain adequate voter authority and bond capacity based on the Decade Plan.
 - It will be the policy of the Town to minimize fluctuations in property tax rates from bond cycle to bond cycle. The initial year of the bond program will require voters to approve an increase in the property tax rate to fund the program. In subsequent years, the size of the program may be increased or decreased to reflect the revenue projected to be available not only from property tax payments, but also by the bond repayment schedule, tax collection rate and growth in the tax base.
 - It will be the policy of the Town to favor the issue of bonds for ten to twenty years unless, if appropriate in certain circumstances, a shorter or longer period would more closely match the assets to be acquired with the bond proceeds (e.g. police car bonds would be issued for no longer than five years). Bond rating agencies look favorably on relatively rapid debt retirement schedules.



- The Town may establish its bond capacity up to the maximum allowable bond capacity established under state law. In establishing the initial bond capacity, the Town will treat all existing debt as though it were issued under the state bond capacity formula.
- It will always be the policy of the Town that the capital improvement program support and be consistent with the adopted Town General Plan, adopted growth policies and adopted impact fee legislation.
- For the first two cycles of the program, it will be the policy of the Town to give priority to those projects that emphasize infrastructure and facilities that will support the Town's ability to attract businesses that will enhance the economic stability of the community, by creating jobs and retail revenue growth.
- It will be the policy of the Town that each bond cycle includes, to the extent possible, amounts to be used to replace equipment and vehicles that have reached the end of their useful life, and will be referred to as "set aside" funds. These funds are intended to augment the amounts budgeted in the operating budget for vehicle replacement.
- As part of the planning process for each bond cycle, it will be the policy of the Town that each project be placed in one of five categories and that allocation goals be established for projects in each category:
 - Growth: new facilities, component additions or system upgrades that provide service or capacity for new customers (i.e. customers not currently using the system) or that restore needed reserves previously used to support new users.
 - Rehabilitation: projects that extend the service life of an existing facility or system, or that restore original performance or capacity by rehabilitating or replacing system components.
 - Deficiency: projects that correct inadequate service, provide system backup capability, or minimize downtime or loss of service ability.
 - Improvements: projects that enhance the efficiency or customer satisfaction of an existing system that are not covered in the above categories, including costs to conduct special studies directly related to the implementation of the capital program (e.g. the development or updating of master plans).
 - Mandate: projects that are required in order to comply with regulation(s) of federal, state or local jurisdictions.
- As part of the planning process for each bond cycle, it will be the policy of the Town that each project in each category (listed above) be divided into high, medium and low priority. It will further be the policy of the Town that no more than 5% of the available funds in any bond cycle may be allocated to projects with low priority ratings in each category. Circumstances may not permit this allocation to be adhered to from time to time.



FISCAL OPERATING POLICIES and PROCEDURES

- **General policy position.** The majority of fiscal operating policies and procedures are properly handled at the administrative level, and not the Council level. However, from time to time, it will be appropriate for the Town Manager to bring policy proposals to the Council for their consideration that could serve as overarching policy statements to guide the formulation of administrative policies and procedures. Issues that could be brought forward for Council consideration might include:
 - Policy to guide the investment of idle funds of the Town. This was accomplished during FY2009-2010 when Council considered and adopted an investment policy for the Town;
 - Policy regarding the preparation of cost/ benefit analysis when the Town is requested to approve the creation of improvement districts, community facilities districts, and other special districts.
 - Policy regarding the preparation of cost/ benefit analysis when the Town is considering applying for or accepting grant funding for the creation or expansion of programs.
 - Policy regarding the extension of credit, the provision of services when amounts are owed to the Town, and the write-off of non-collectible accounts.

For administrative matters, it is important for Council to adopt one or more policies that officially delegate the responsibility for creating and administering such administrative policies and procedures.

- **Internal controls.** It is the policy of the Council that the Town Manager shall ensure that appropriate and effective internal controls are in place and functioning properly to monitor and exercise control over the Town's activities.
- **Operational fiscal policies and procedures.** It is the policy of the Council that the Town Manager shall ensure that appropriate and necessary operational fiscal policies and procedures are in place and functioning properly to monitor and exercise control over the Town's activities. Operational fiscal policies and procedures should address at a minimum:
 - Cash
 - Daily deposit requirement; securing funds overnight and weekends
 - Creation, maintenance and handling of imprest funds
 - Creation, maintenance and handling of petty cash funds
 - Cash over/under
 - Returned checks (insufficient funds, account closed, etc); fees; declining to provide additional services
 - Accounts receivable
 - Guidelines for establishing annual allowance for uncollectible accounts
 - Terms for extending credit
 - Fixed assets
 - Capitalization policy



- Maintenance of non-capitalized IT assets inventory
- Disposition policy (scrap, salvage, sale, etc)
- Accounts Payable
 - P-card policies and procedures
 - Open account policies and procedures (Lowe's, Tru-Valu, etc.)
 - Other purchasing/credit card policies and procedures (e.g. Sam's Club)
 - Using vendor terms; accounting for rebates
- Revenues
 - Reimbursements are recorded as revenues, and not netted against the expense being reimbursed.
- Expenses
 - To provide information for subsequent budgets, all expenses must be charged to the proper account, even if it results in overspending in that category.
 - All spending is the responsibility of the Director. Overspending at the department or fund level is not permitted and may result in disciplinary action.
 - Expenditures related to grants may not be made until final notification of a grant award has been received.
- General financial policies and procedures
 - Limit access to use of account numbers (e.g. risk management)
 - Signature authority guidance

Additional fiscal operating policies and procedures related to the Town's enterprise activities, and other capital-intensive departments such as public works, will be appropriate.

- Fees charged for services should cover not only the direct operating costs of providing the service, but also the indirect costs of providing the service including, but not limited to, maintenance, repairs and replacement.
- For enterprise activities, the above costs should be included in the fee structure, as well as a component for "profit" that will be available for infrastructure appropriation.

Fiscal operating policies and procedures should also address the creation of, or encouragement of, business-like efficiencies.

- Cost of providing services.
 - The cost of providing a service should be analyzed before proposing an additional or enhanced service to be offered to the community.
 - Periodically, the cost of providing existing services should be reviewed to determine if fees charged, if any, are adequate to cover the cost of the service being provided.
- When a department or division is identified as a cost center, the following charges should be considered:
 - Labor charges;



- Materials charges;
 - Departmental overhead charges; and
 - Administrative overhead charges.
- All activities of the entity should be regularly challenged to ascertain that they continue to meet the definition of a “core service”.

BUDGETARY GUIDELINES

Budget Amendments: In accordance with the Town’s Alternative Expenditure Limitation, total expenditures may not exceed the final appropriations once the budget is adopted. The Town can amend the total appropriation for an individual fund. However, if the total appropriation in one fund is increased, then another fund must be reduced by an equal amount. These amendments may be processed at any time during the fiscal year on written request by the Town Manager to the Council.

Budget Transfers and Carryforward Appropriations: As provided in the Budget Resolution, Council grants the Town Manager or his designee authority, on written request, at any time during the fiscal year to do the following:

- to transfer part or all of any encumbrance or designated carryforward reserve within or to a department or to another fund if necessary;
- to transfer appropriations in the salary account to or from other operating accounts within the same fund; and
- to transfer any unencumbered appropriation balance among divisions within a department.

Fund Balances: According to the Town Charter, the total of proposed expenditures shall not exceed the total of estimated income and fund balances available. Since fund balances are non-recurring revenues, they should generally be used for one-time expenditures or budgeted as contingency fund appropriations. The beginning year fund balance, therefore, is included as an appropriation in the budget that may be used to cover unanticipated fluctuations in revenue or expenses while complying with the expenditure limitation noted above.

Budget Basis vs. Accounting Basis: The budgets for general governmental fund types, such as the General Fund, Special Revenue funds, and Capital Projects funds, are prepared on a modified accrual basis. Briefly, this means that obligations of the Town, such as outstanding purchase orders, are budgeted as expenses, but revenues are recognized only when they are actually received. This is consistent with Generally Accepted Accounting Principles (GAAP) except for the following:

- Encumbrances are recorded as expenditures when paid (budget basis) as opposed to a reservation of fund balances (GAAP basis);
- Compensated absences are recorded as expenditures when paid (budget basis) as opposed to a liability that is expected to be liquidated from available financial resources as earned and accrued by employees (GAAP basis);
- Sales tax and grants-in-aid revenues are recorded on the basis of cash collected (budget basis) as opposed to the accrual basis (GAAP basis) which requires that revenues are



recorded in the period the revenues were earned, and not when they were actually collected;

- Capital outlays for Enterprise funds are recorded as expenses (budget basis) as opposed to fixed assets (GAAP basis);
- Principal payments on long term debt are recorded as expenses (budget basis) as opposed to a reduction of a liability (GAAP basis);
- Proceeds from the sale of bonds and utility system development fee revenues are recognized as revenue when received (budget basis) as opposed to a reduction of a liability and an increase in contributed capital, respectively (GAAP basis); and
- No depreciation is budgeted (all fund types); depreciation expense is recorded on a GAAP basis.

Proprietary funds such as the Town's enterprise activities (water, sewer, solid waste, and airport), Internal Service and Permanent Trust funds are budgeted and reported on a full accrual basis of accounting. Under the full accrual basis, expenses are recorded at the time liabilities are incurred and revenues are recognized when they are earned (for example, water user fees are recognized as revenue when bills are produced, not when the cash is received.) All operating and capital expenditures, except for depreciation, are identified in the budgeting process because of the need for appropriation authority.

During the year, the Town's accounting system is maintained on the same basis as the adopted budget. This enables department budgets to be easily monitored via accounting system reports on a monthly basis. The Town's financial results, as reported each year in the Comprehensive Annual Financial Report (CAFR), are in accordance with Generally Accepted Accounting Principles (GAAP). For comparison purposes, the Town's CAFR shows fund revenues and expenditures on both a budget basis and a GAAP basis in all funds for which budgets are adopted.

General Budget Guidelines: Some of the significant financial policies and guidelines adopted in FY2009-2010 pertaining to annual budget development are as follows:

- Annual budgets for the upcoming fiscal year (July 1 – June 30) are adopted for all funds;
- Each fund in the budget must be in balance. Total anticipated revenues plus beginning undesignated fund balance (all resources) must equal total expenditures to be appropriated for the upcoming fiscal year;
- Budgetary control is at the department level, although some departments have divisions for which separate sub-budgets are established;
- Buckeye utilizes a decentralized operations and capital budget process in which all departments contribute to the development of the annual budget; and
- Buckeye traditionally utilized the base budget method, where departments were allocated the prior year's base to support all on-going operations plus a base adjustment factor depending on the line item. However, given the necessity of reducing expenditures beginning in FY2008-2009, departments are consistently examining their budgets and operations to identify opportunities for cost savings in order to match expenditures with anticipated revenues. No supplemental requests for FY2009-10 were entertained, nor were new programs proposed or considered. This continued into the FY2010-11 budget process.



GOALS & OBJECTIVES

The Annual Goals and Objectives of each Department of the Town of Buckeye are consolidated into a single document to ensure that the use of resources is maximized, duplicative efforts and programming are minimized, and efforts to coordinate attainment of the Town's goals can be viewed from a global perspective. The FY2010-11 Goals and Objectives were adopted by Council in Resolution 19-10 on March 16, 2010.

GOAL 1: PUBLIC SAFETY & HEALTH

Citizens are safe, feel safe and secure, and have trust and shared responsibility for maintaining a safe environment.

OBJECTIVE 1: Implement interactive property crime reporting technology by September 30, 2010 to free police officers for active crime prevention and intervention activities and to maintain responsiveness to Code 1 and Code 2 calls for service. Include a proactive public education awareness effort for this new service. (Police, Information Technology)

OBJECTIVE 2: Present a Nuisance Alarm Ordinance for Council consideration by September 30, 2010 to free public safety personnel for activities of benefit to the community. (Police, Fire)

OBJECTIVE 3: Seek grant funding to maintain the School Resource Officer program as a significant component within the community policing initiative. (Police)

OBJECTIVE 4: Continue to explore alternative service delivery models for fire and emergency medical response services that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (Fire)

OBJECTIVE 5: Provide training to ensure that at least 50% of Town employees are certified to provide CPR by the end of FY2010-11. (Fire, Human Resources/Risk Management)

OBJECTIVE 6: Complete an operational and financial review of the Town's participation in the Advocacy Center with recommendations for changes, if appropriate. Present a report to the Town Manager and Town Council by the end of the second quarter of FY2010-11. (Police)

OBJECTIVE 7: Establish a public safety volunteer program by the end of FY2010-11 in support of the Town's public safety services. (Police, Fire)

OBJECTIVE 8: Actively seek grant opportunities or alternative funding sources to augment existing impact fee funds to allow the Town to proceed with acquisition of an



upgraded communication system. Report on progress to the Town Manager not less than quarterly during FY2010-11. (Police)

OBJECTIVE 9: Complete the integration of GIS spatial data with Spillman by the end of FY2010-11 to provide more reliable data in the support of Police operations. (Police, Community Development)

GOAL 2: PUBLIC INFRASTRUCTURE

Ensure that all existing communities are adequately and efficiently served with well-planned, coordinated and maintained infrastructure. Ensure that new development is efficiently integrated into existing infrastructures and that the costs are balanced with the revenues generated.

OBJECTIVE 1: Complete construction of the 1.5 MGD expansion of the Beloit waste water treatment facility by the end of FY2010-11. (Water Resources)

OBJECTIVE 2: Complete construction of one-half mile of roadway on Lower Buckeye Road by the end of the third quarter of FY2010-11 to provide secondary access to the Westpark community for public safety response, and citizen access. (Town Engineer, Public Works)

OBJECTIVE 3: Complete infrastructure construction within the Jackrabbit Trail Sewer Improvement District by the end of the second quarter of FY2010-11. (Town Engineer, Water Resources, Public Works)

OBJECTIVE 4: Complete design and construction of the CDBG funded Valencia sidewalk project by the end of FY2010-11. (Community Development, Public Works)

OBJECTIVE 5: Complete design and begin construction of Verrado Fire Station 703 by the end of the third quarter, FY2010-11. (Fire, Public Works)

OBJECTIVE 6: Participate in and support arterial road improvements funded with ARRA stimulus funds including restriping, as appropriate, by the end of the second quarter, FY2010-11. (Public Works)

OBJECTIVE 7: Complete the Town of Buckeye Pavement Management Plan to include an objectively based system of pavement analysis. (Public Works)

OBJECTIVE 8: Prepare a secondary property tax plan for Council adoption and authorization for a November, 2011 property tax election. Assist a Council appointed bond committee established by May, 2011 in support of a November, 2011 secondary property tax election. (Town Manager)



OBJECTIVE 9: Ensure all new and retrofit traffic signals with pedestrian crossings shall have countdown signal heads by December, 2013 in accordance with the 2009 Manual on Uniform Traffic Control Devices (MUTCD). (Public Works)

OBJECTIVE 10: Develop a plan and implementation schedule for all street sign revisions to existing signs as required by the 2009 MUTCD, including the replacement of Pavement Ends, Non-Vehicular Warning, and School Crossing Assembly signs by January 17, 2011, and implement new letter sizes for all street name signs by January 9, 2012. Develop plan for several categories of sign changes required in 2013 and 2018. (Public Works)

OBJECTIVE 11: Based on the inventory completed in FY2009-10, replace all ground mounted existing regulatory, warning and guide signage that does not meet 2009 MUTCD minimum retro-reflectivity standards by January, 2015. Ensure that all new signage installed by the Town or the development community meets 2009 MUTCD standards. (Public Works)

OBJECTIVE 12: Create and implement a Pavement Management Program designed to help preserve and maintain the runways, taxiways and ramp space, and minimize the effects of pavement degradation and extend the useful life three to four years per application. (Public Works, Aviation)

OBJECTIVE 13: Conduct at least one public workshop and present the completed Water Resources Master Plan to Town Council for consideration and adoption by the end of the first quarter of FY2010-11. (Water Utility, Waste Water Utility)

OBJECTIVE 14: Following completion of the Transportation Master Plan in the first quarter of FY2010-11, develop a three-year public transit plan for consideration by the administration and the Town Council by the end of the third quarter of FY2010-11. Include alternatives to accommodate possible reductions in LTAFII and RPTA funding support for park and ride facilities and transportation assistance for seniors and people with disabilities. (Community Services, Community Development, Public Works, Town Manager)

OBJECTIVE 15: Collaborate with APS for development of a solar photovoltaic facility at a capacity not to exceed 100 kW pursuant to the November 6, 2001 Letter of Agreement between the Town and APS. Provide a written status report to the Town Manager and the Town Council by the end of the third quarter of FY2010-11. (Town Manager/Economic Development)

GOAL 3: SUSTAINABLE COMMUNITY DEVELOPMENT and ECONOMIC VITALITY

Guide growth to protect the environment and the Town's economic vitality and create a variety of livable, sustainable communities throughout the Town of Buckeye. Achieve a vital, diverse and sustainable economy in which businesses and residents have opportunities for success.



OBJECTIVE 1: Work with the Buckeye Chamber of Commerce to develop and implement a Shop in Buckeye program to promote local businesses by the end of the first quarter, FY2010-11. (Community Services)

OBJECTIVE 2: Actively partner for the creation of a regional health-care complex within the Town of Buckeye, with construction to begin by the end of FY2010-11. (Town Manager, Mayor and Town Council)

OBJECTIVE 3: Implement and actively promote a strategic economic development plan in support of at least one “shovel-ready” site with all basic infrastructure in place by the end of FY2010-11. (Economic Development)

OBJECTIVE 4: Review the International Building Code promulgated by the International Code Council (ICC), formerly known as the International Council of Building Officials (ICBO) and propose changes to the Buckeye building code, as appropriate, for Council adoption by the end of the second quarter of FY2010-11. (Fire/Building Safety)

OBJECTIVE 5: Propose an economic development strategy by November, 2010, to enhance the Town’s competitiveness in the solar industry including, if appropriate, collaboration with educational institutions to develop and implement a renewable energy curriculum and solar demonstration projects. (Town Manager)

OBJECTIVE 6: Work with solid waste partners to develop a comprehensive brochure/booklet containing information about all solid waste programming offered within the Town of Buckeye. Deliver to all homes and post to the Town website by the end of the third quarter of FY2010-11. (Solid Waste)

OBJECTIVE 7: Establish and implement a plan to reduce Town facilities energy usage through a comprehensive energy usage audit with the first step to replace all fluorescent T-12 lamps, fixtures and ballasts with T-8 lamps, fixtures and ballasts by the end of FY2010-11. (Public Works, Risk Management)

OBJECTIVE 8: Complete franchise renewal negotiations with Cox and present a new franchise agreement for Council consideration and adoption by the end of the second quarter of FY2010-11. (Town Manager)

OBJECTIVE 9: Continue to monitor the Town’s application to provide 100-year water supply assurance to better serve the public and control development of residential, commercial and industrial water usage. Provide a written status report to the Town Manager and Town Council quarterly during FY2010-11. (Water Resources)

OBJECTIVE 10: Following completion of design and engineering by July, 2010, begin construction of a permanent park and ride facility by the end of the second quarter of FY2010-11. (Community Development)



GOAL 4: SOCIAL and COMMUNITY ENGAGEMENT

Residents are fully and effectively engaged in the life and decisions of the Town to promote and enhance our pride, cultural values and resources and ensure that the Town's community institutions are effective, accountable, and responsive. People of all ages have the opportunity to participate in the community and economy and are well sheltered, safe, healthy and educated.

OBJECTIVE 1: Coordinate at least one multi-generational program between Recreation Division and Library youth and Senior Center participants each quarter during FY 2010-11. (Community Services, Recreation and Library Divisions, AAA Program)

OBJECTIVE 2: Following Council approval of a lease between the Bureau of Land Management and the Town for use of the White Tank Mountains as a regional park, develop a plan by the end of FY2010-11 to acquire access into the area. (Community Services)

OBJECTIVE 3: Research and, if feasible, develop a recreation internship program in partnership with Arizona state universities and colleges. If feasible, present a report to Council by the end of FY2010-11. (Community Services)

OBJECTIVE 4: Provide a minimum of six community-wide events during FY2010-11 funded primarily through sponsorships, event fees and or event fees. (Community Services)

GOAL 5: GOVERNMENTAL ACCOUNTABILITY and EFFECTIVENESS

Government is ethical and accountable; every element of government contributes effectively to meeting public needs.

OBJECTIVE 1: Concurrently with the adoption of the FY2010-11 operating budget, implement the financial policy of budgeting an operating reserve of 20% to 25% of projected revenues. Continue throughout the fiscal year to monitor and manage the operating budgets for fiscal responsibility within available funding limits. (Town Manager, Finance)

OBJECTIVE 2: Propose an updated user fee schedule based on the recommendations from the user fee study completed in FY2009-10 for Council consideration and adoption for building and safety, construction and permitting, and planning and zoning services by the end of the first quarter of FY2010-11. (Community Development, Fire/Building Safety, Finance)

OBJECTIVE 3: Research potential cost savings and or service enhancements possible with the outsourcing of various information technology services. Provide a report with



recommendations to the Town Manager by the end of the first quarter of FY2010-11. (Information Technology)

OBJECTIVE 4: (Carryover) Revise and update the Town Procurement Code to reflect current best practices and present for administration and Council consideration by the second quarter of FY2010-11. (Finance)

OBJECTIVE 5: Coordinate a review of potential cost savings and benefits from consolidation or facilities sharing for fleet operations with Buckeye Union High School District, Buckeye Elementary School District and other publicly operated fleet operations, as appropriate. Prepare business analysis and possible IGAs, if warranted, to administration and Council by the end of the second quarter of FY2010-11. (Public Works/Fleet)

OBJECTIVE 6: Monitor and, if appropriate, participate in the mandatory 2010 redistricting via the Arizona Independent Redistricting Commission, expected to be reconstituted in early 2011. (Town Manager/Programs Division)

OBJECTIVE 7: Evaluate the feasibility of implementing a program to recover Town costs from responding to transportation-related incidents on I-10, Arizona SR85, and MC85. Present a report to the Town Manager by the end of the second quarter, FY 2010-11. (Fire)

OBJECTIVE 8: Convert the Planning Commission to electronic board packets by the end of the first quarter of FY2010-11. (Community Development)

OBJECTIVE 9: Provide a report at the end of each fiscal year quarter calculating the savings from the "cite and release" program implemented during FY2009-10. (Police)

OBJECTIVE 10: Establish a vehicle replacement fund concurrent with the adoption of the FY2010-11 budget to receive the proceeds from the sale of all excess vehicles and budget contributions from each department with assigned fleet vehicles. If financially feasible, implement additional replacement funds for operating equipment, technology equipment and or facilities to be funded with contributions from each department. (Public Works, Information Technology, Finance)

OBJECTIVE 11: Transfer flood irrigation services to the Water Resources enterprise concurrently with the adoption of the FY2010-11 budget to ensure that groundwater replenishment credits are properly tracked. (Water Resources, Finance)

OBJECTIVE 12: Analyze and prepare a report on the feasibility of requiring written refund requests for final utility bill overpayments of less than \$5.00. Provide the report to the Town Manager by the end of the third quarter of FY2010-11. (Water Resources, Finance)



OBJECTIVE 13: Reevaluate all administrative fees and charges associated with utility billings. Present proposed changes for Council consideration and action by the end of the third quarter of FY2010-11. (Solid Waste, Water Resources, Finance)

OBJECTIVE 14: Evaluate all charges for services and standardize all lease terms and conditions at the airport. Present proposed fee changes, if warranted, for Council consideration and action by the end of FY2010-11. (Aviation)

OBJECTIVE 15: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (All Departments, Town Engineer, Town Attorney)

OBJECTIVE 16: Within each department, identify one specific process improvement project and implement it no later than the end of the second quarter of FY2010-11. Departments to work cooperatively to identify up to four process improvement projects that cut across department lines and implement them no later than the end of the third quarter of FY2010-11. (All Departments)

OBJECTIVE 17: (Carryover) Propose an "official" data sharing policy related to spatial data, including the provision/sale of aerial photography to third parties for administration consideration by the end of the second quarter, FY2010-11. (Town Manager/Records Management, Community Development)

OBJECTIVE 18: Provide staff in support of the centralized grants resource center in the Town Manager's Office. Ensure that recurring grant opportunities including, but not limited to CDBG, are timely filed. Provide written status reports to the Council at the end of the first and third quarters of FY2010-11. (Town Manager, All Departments)

OBJECTIVE 19: Identify currently owned programs to be used for citizen involvement (e-gov) and to replace the intranet to achieve annual reductions in software licensing costs by August 31, 2010. Complete staff training by the end of the second quarter of FY2010-11. (Information Technology)

OBJECTIVE 20: Enhance interdepartmental cooperation and effectiveness through the use of collaboration software currently available under existing software licensing agreements. Establish a test group by the end of the first quarter of FY2010-11. (Information Technology)

OBJECTIVE 21: Complete a Town-wide analysis of print/copy/mail processes and procedures for possible cost savings or process improvements and report to the Town Manager by the end of the first quarter of FY2010-11. (Information Technology)



OBJECTIVE 22: Identify a process by the end of the first quarter of FY2010-11 to create a searchable “executive summary” database of the Town’s development agreements, leases, franchise agreements, IGAs, and other agreements imposing obligations or responsibilities on the Town, or imposing obligations or responsibilities on others to the Town. If feasible, and if resources are available, begin implementation of the process by the end of the second quarter of FY2010-11. (Town Manager, Town Attorney)

OBJECTIVE 23: Implement programs, if appropriate and as necessary, identified during FY2009-10 to reduce workers’ compensation and liability claims occurrence and re-occurrences. Provide written status reports to the Town Manager at the end of the first and third quarters of FY2010-11. (Human Resources/Risk Management)

OBJECTIVE 24: Implement an Enterprise Document Management System to enhance document storage, retrieval and retention in Information Technology and Town Manager departments during FY 2010-11. Prepare a written plan for deployment to all departments identifying necessary and available resources and provide the plan to the Town Manager by the end of the third quarter of FY2010-11 for possible inclusion in subsequent budget proposals. (Information Technology)



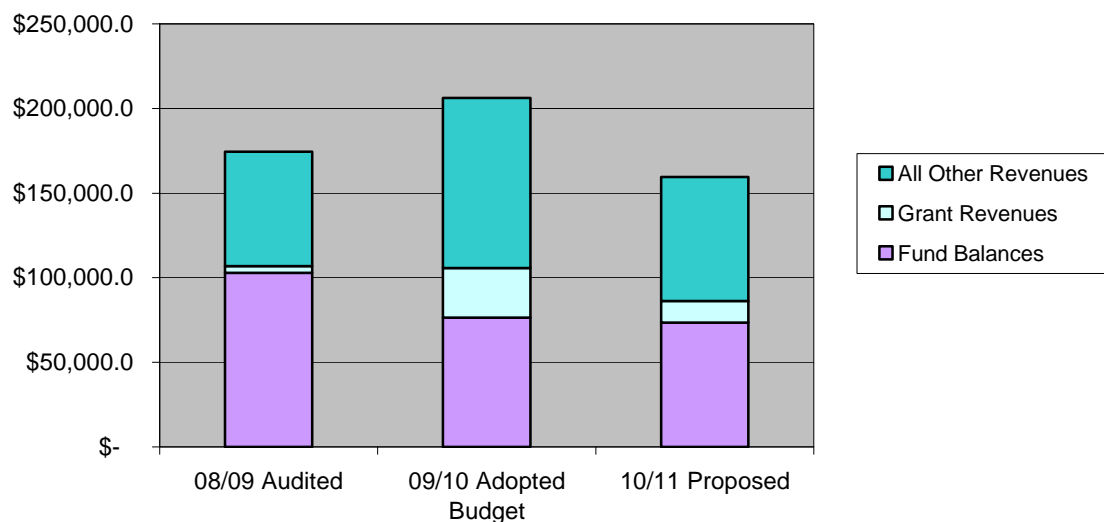
RESOURCES

This Resources Section summarizes all sources of revenue and provides detailed descriptions of the major revenue sources. The section offers available historical reference points, highlights of revenue fluctuations, and serves as the basis for current year estimates. As an administrative note, numerous reclassification changes have been made in an effort to provide more clarity and transparency than in prior years. When practical, prior year amounts have been similarly reclassified. However, that was not feasible in some cases, particularly with respect to information from the 2007-08 fiscal year. The reader should be aware of this

The next three pages of this section provide summarized data of the comparison of the 2007-08 Adopted Budget and 2008-09 Adopted Budget. Subsequent pages in this section give a more detailed description of operating revenues and fees offering a summary of the revenue type, an analysis of past revenue collections and the assumptions used for the 2008-09 revenue projections.

COMPARISON OF MAJOR CATEGORIES OF REVENUES – ALL FUNDS

Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Fund Balances	\$ 102,847.5	\$ 76,480.1	\$ 79,569.7	\$ 73,466.3	-7.7%
Grant Revenues	4,098.2	29,252.0	5,630.7	12,745.7	126.4%
All Other Revenues	67,618.9	100,516.5	59,121.7	73,088.4	23.6%
TOTAL RESOURCES	<u>\$ 174,564.6</u>	<u>\$ 206,248.6</u>	<u>\$ 144,322.1</u>	<u>\$159,300.4</u>	10.4%



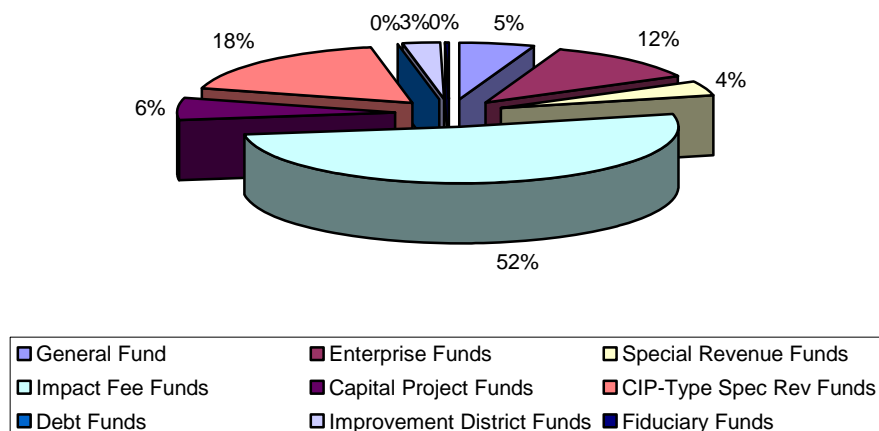


FUND BALANCES

Fund Balances represent the projected difference between revised revenue estimates (by fund) and revised expenditures (by fund) as of the end of the prior fiscal year. Fund Balances are revenue sources that are carried forward from the prior fiscal year and can be used for expenditures in the next fiscal year within that fund. Major categorical fund balances by fiscal year are as follows:

Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
General Fund	\$ 14,135.9	\$ 13,614.4	\$ 8,579.4	\$ 4,035.0	-53.0%
Enterprise Funds	3,916.2	4,767.3	5,340.0	8,681.7	62.6%
Special Revenue Funds	3,595.5	3,042.8	3,234.4	2,910.9	-10.0%
Impact Fee Funds	41,824.7	36,981.1	39,032.0	37,905.6	-2.9%
Capital Project Funds	24,471.3	4,652.3	8,313.0	4,612.2	-44.5%
CIP-Type Spec Rev Funds	13,291.8	11,750.0	13,598.7	13,170.3	-3.2%
Debt Funds	2.6	2.5	3.8	6.4	68.4%
Improvement District Fund	1,348.2	1,425.0	1,261.2	1,954.7	55.0%
Fiduciary Funds	261.3	244.7	207.2	189.5	-8.5%
TOTAL RESOURCES	\$ 102,847.5	\$ 76,480.1	\$ 79,569.7	\$ 73,466.3	-7.7%

Projected FY11 Beginning Fund Balances by Fund Type

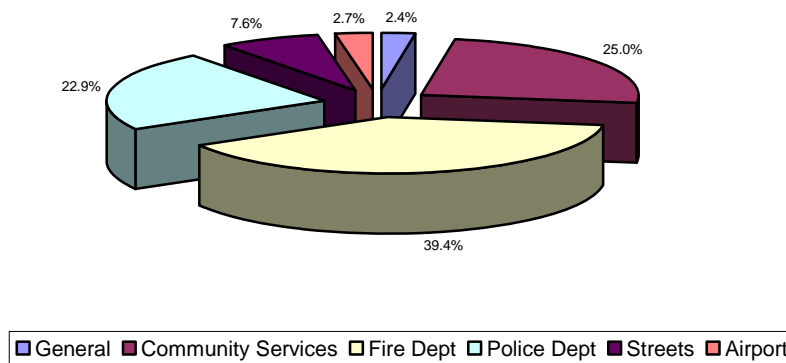




GRANTS

This funding source includes Federal and State grants for specific projects. Grant funds will not be expended unless prior authorization of the grant award is received from the granting agency. Many grants are reimbursement-based or require the Town to provide some amount of matching funding, generally from the General Fund. Some grants are accounted for in the General Fund, while other grants are required to be accounted for in Special Revenue Funds.

Proposed FY11 Grants by Function





Town of Buckeye
Proposed 2010-11 Budget

Resources

	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed
Grant Revenues				
General Fund				
Town Manager	0.0	5,000.0	0.0	0.0
Community Services Department	0.0	75.6	0.5	0.5
Fire Department	0.0	68.0	129.7	111.8
Magistrate Court Grants	9.4	8.0	0.0	0.0
Police Department	0.0	49.7	0.0	0.0
Donative Grants	11.2	14.3	1.8	12.3
	20.6	5,215.6	132.0	124.6
Special Revenue Funds				
Community Action Program Fund	97.8	104.0	98.0	104.5
Social Services/Area Agency on Aging	179.5	150.0	232.8	223.0
Fill the Gap/Magistrate Court	4.8	4.0	14.0	6.0
Police Department Grants Fund	160.5	2,351.0	736.5	2,919.1
Fire Department Grants	92.1	1,674.1	508.7	1,390.9
S.A.F.E.R. Grant Fund	149.0	0.0	13.4	0.0
Highway Users Revenue Fund	0.0	419.8	157.6	157.6
Economic Development Grants	0.0	5.0	0.0	25.0
Homeland Security Grant Fund	53.1	52.0	0.0	0.0
	736.8	4,759.9	1,761.0	4,826.1
Capital Improvement Project Funds				
CIP-Facilities	0.0	0.0	0.0	264.2
CIP-Parks & Libraries	0.0	3,255.0	0.0	515.0
CIP-Police	0.0	2,000.0	0.0	0.0
CIP-Fire	0.0	5,000.0	0.0	3,522.5
	0.0	10,255.0	0.0	4,301.7
CIP-Type Special Revenue Funds				
Parks Grants Fund	402.9	583.0	28.8	40.0
CDBG Projects Fund	70.2	572.2	272.2	575.0
ADOT LTAF II (Park 'n Ride)	1,325.0	2,300.0	54.0	2,300.0
Roadway Construction Fund	0.0	1,621.9	0.0	0.0
MAG/ADOT Grants Fund	1,175.3	3,932.9	3,290.8	233.9
Airport Improvement Fund	367.4	11.5	91.9	344.4
	3,340.8	9,021.5	3,737.7	3,493.3
TOTALS	4,098.2	29,252.0	5,630.7	12,745.7



SUMMARY OF REVENUES

Detail of other revenues, other than fund balances and grant revenues, are shown in the following table.

Revenues Other Than Fund Balances and Grant Revenues	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed
General Fund				
Town Government	15,375.2	18,233.0	11,659.9	13,424.8
State Government	6,707.5	6,033.2	5,986.0	5,261.2
Property Taxes	3,464.2	4,141.0	3,527.8	4,823.6
Building Related Fees	3,901.4	4,084.4	2,475.1	2,513.0
Charges for Services	802.9	1,068.3	948.6	844.1
Franchise Fees & Leases	2,385.5	1,887.0	2,130.2	2,051.0
Interest Income	209.5	260.0	25.2	25.0
Other Income	3,956.2	3,449.1	1,660.6	2,356.0
	<u>36,802.4</u>	<u>39,156.0</u>	<u>28,413.4</u>	<u>31,298.7</u>
Enterprise Funds				
Waste Water (Sewer) Operations	4,557.2	4,415.4	5,120.0	4,593.4
Water Operations	6,468.9	7,140.0	6,566.7	6,750.7
Solid Waste Operations	2,275.2	2,324.7	2,976.3	3,062.0
Airport Operations	512.5	490.1	278.4	211.5
	<u>13,813.8</u>	<u>14,370.2</u>	<u>14,941.4</u>	<u>14,617.6</u>
Special Revenue Funds				
Verrado Planners Fund	22.1	0.0	0.0	0.0
Downtown Revitalization Fund	294.5	335.0	222.0	250.0
B.A.S.E. Fund	399.4	0.0	0.0	0.0
Sports/Special Interests Fund	125.6	0.0	0.0	0.0
Community Action Program	90.7	70.5	45.0	37.0
Social Services/Area Agency on Aging	277.1	262.2	240.0	200.0
Festival Fire Fund	1,868.2	0.0	0.0	0.0
Tartesso Fire Fund	2,419.7	0.0	0.0	0.0
S.A.F.E.R. Grant Fund	210.5	0.0	0.0	0.0
Risk Management Fund	274.4	255.0	339.0	966.5
Technology Life Cycle Mgmt Fund	125.0	0.0	0.0	0.0
J.C.E.F./Magistrate Court	0.0	0.0	6.8	12.0
RICO Fund	739.2	2,250.0	540.0	2,000.0
VALUE Kids Fund	0.5	1.0	0.0	0.8
Buckeye Explorer Fund	0.0	0.0	0.0	0.0
3511 Tow/Impound Fund	31.1	160.0	155.0	165.0
Highway User Revenue Fund	1,731.4	1,601.4	1,412.1	1,515.4
SLID Operations	0.0	99.2	99.8	182.1
	<u>8,609.4</u>	<u>5,034.3</u>	<u>3,059.7</u>	<u>5,328.8</u>



SUMMARY OF REVENUES (Continued)

Revenues Other Than Fund Balances and Grant Revenues	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed
Impact Fees Funds	2,860.8	2,126.0	1,989.4	1,948.7
Capital Improvement Project Funds				
CIP-General	167.0	625.0	823.4	575.0
CIP-Facilities	0.0	0.0	0.0	0.0
CIP-Solid Waste	42.3	0.0	0.0	0.0
CIP-Fire	0.0	0.0	0.0	1,000.0
GADA Funds	96.9	1.6	18.4	2.0
Enterprise Funds	0.0	33,000.0	3,720.0	8,280.0
	306.2	33,626.6	4,561.8	9,857.0
CIP-Type Special Revenue Funds				
CDBG Projects	40.0	20.0	20.0	25.0
Transit Programs Fund	0.0	15.0	151.2	0.0
Earl Edgar Renovation Fund	0.5	0.0	0.0	0.0
Heritage Park Development Fund	47.9	50.0	32.4	6.0
APS/SRP Mitigation Fund	38.5	1.0	109.2	0.8
Cemetery Improvement Fund	73.4	22.0	29.1	18.5
Replacement Reserve Fund	0.0	0.0	59.2	40.6
Economic Development Reinvestment Fd	0.0	0.0	0.0	6,000.0
Automation & Technology Fund	0.0	0.0	0.0	0.0
Streets Improvement Fund	212.9	61.5	510.2	205.3
Roadway Construction Fund	3,040.5	4.0	400.0	400.0
Sundance Water Recharge Fund	10.2	11.5	3.6	3.2
Airport Improvement Fund	16.9	0.0	25.8	10.0
	3,480.8	185.0	1,340.7	6,709.4
Debt Funds	1,306.6	1,303.2	1,546.7	2,782.3
Improvement District Funds	490.4	4,715.2	3,268.6	828.9
Fiduciary Funds	-51.5	0.0	0.0	0.0
TOTALS	67,618.9	100,516.5	59,121.7	73,371.4



GENERAL FUND REVENUES

TOWN GOVERNMENT REVENUES

Summary: Town Government revenues include the Local Transaction Privilege Tax (TPT), as well as Fines and Fees of the Magistrate Court and Local Business Licenses. The Town imposes the TPT, a sales tax, on the sale of goods and various business activities in the Town. This tax is collected and distributed to the Town by the Arizona State Department of Revenue. This is one of the largest revenue sources for the Town of Buckeye. The local TPT rate is 4% on communications activities, 3% on most construction activities, and 2% on all other taxed business activities. Economic activity, especially in the area of construction and retail sales, has a direct effect on collections. This revenue may be expended for any municipal public purpose.

Analysis: The chart below shows the final audited collections for these revenue sources for FY2008-2009, the adopted budget amounts for FY2009-2010, the estimated actual collections for FY2009-2010, and the projected revenues for FY2010-2011.

Projection: Changes included in this proposed budget include an increase of 1% in the TPT tax rate to maintain public safety staffing at the proposed FY2010-2011 budget levels, and provide a source of funding for public safety capital expenditures, such as communications systems, police patrol and other vehicles, and fire apparatus. Changes in the business licensing provisions during FY2009-2010 are expected to reduce revenue in that minor revenue category.

GENERAL FUND					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Local Taxes	\$ 14,711.9	\$ 17,610.0	\$ 10,992.9	\$ 12,798.8	16.4%
Fines & Fees	469.7	435.0	490.0	530.0	8.2%
Business Licenses	193.5	188.0	177.0	96.0	-45.8%
TOTAL RESOURCES	\$ 15,375.1	\$ 18,233.0	\$ 11,659.9	\$ 13,424.8	15.1%



STATE-SHARED GOVERNMENT REVENUES

Summary: State-Shared Government Revenues include a distribution from the State's sales tax collections, income tax collections (State Urban Revenue Sharing), and vehicle licensing fees. These three categories of state-shared government revenues may be expended for any municipal public purpose and are accounted for in the General Fund.

State Sales Taxes: The State sales tax rate is currently 5%, of which a portion of the various categories of sales tax are distributed to cities and towns based on population.

State Urban Revenue Sharing (Income Tax): This state-shared distribution is also based on population. For FY2009-2010, the amount distributed was equal to 15% of the State's income tax collections for 2007.

Auto Lieu Taxes: The Auto Lieu Tax revenue comes from 25% of the net revenues collected for vehicle licensing within local counties. Respective shares are determined by the proportion of town/city populations relative to the total incorporated population of the respective county.

State-Shared Government Revenues also include distributions from the State's Highway User Revenue Fund (HURF) and State lottery revenues. These distributions are required by State law to be used only for specific purposes and are, therefore, accounted for in Special Revenue Funds.

Highway User Revenue Fund (HURF or Gas Tax funds): The State gas tax is currently levied at a rate of \$0.18 per gallon and distributed to cities and towns using two formulas. Of the \$0.18 per gallon, \$0.13 is placed in the Highway User Fund; cities and towns in Arizona receive 27.5% of these revenues. One-half of this allocation is distributed on the basis of the municipality's population in relation to the population of all incorporated cities and towns in the State. The remaining half is allocated on the basis of "county of origin" of gasoline sales and the relationship of the municipality's population to the population of all incorporated cities and towns in the County. This distribution must be expended solely on street and highway operations and maintenance within the Town.

Local Transportation Assistance Fund (Lottery): Distribution of State lottery monies to the Town began in January, 1982 as the local transportation assistance fund (LTAF). A total minimum distribution of \$20.5 million to cities and towns is generated each fiscal year; a maximum distribution of \$23 million is distributed if this amount is generated by the lottery. This allocation to cities and towns is based on population. If the total annual distribution to all cities reaches \$23 million, 10% of the amount that is received by each town can be spent on cultural, educational, historical, recreational or scientific facilities or programs, if non-public monies are available as a match. This revenue may be expended for construction or reconstruction of streets and highway projects in the public rights-of-way.

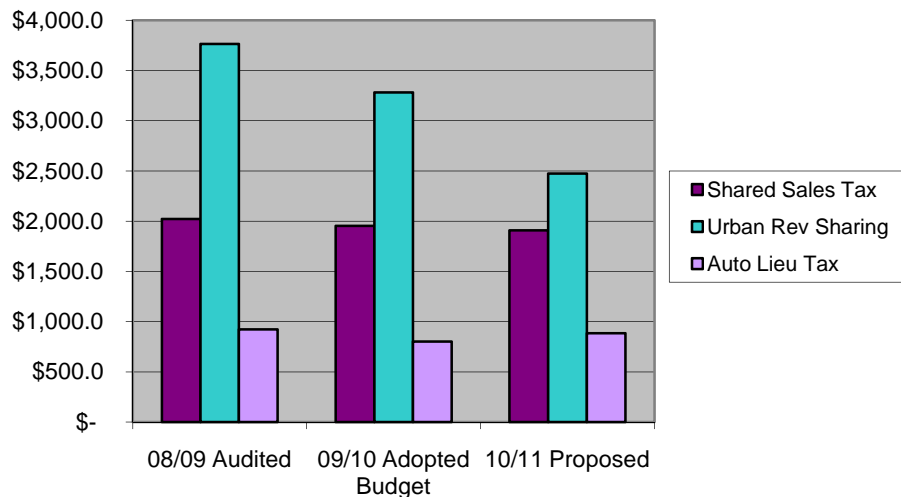
Analysis: The chart below shows the final audited collections for these revenue sources for FY2008-2009, the adopted budget amounts for FY2009-2010, the estimated actual collections for FY2009-2010 and the projected revenues for FY2010-2011.

Projection: All state-shared revenue sources are projected based on estimates provided by the State to the Arizona League of Cities and Towns. There can be no assurance that these estimates will be realized. Further, there is no assurance that the State will not take late action to further



reduce the projected distributions. Should that occur, the Town will have to take additional steps to ensure that expenditures are reduced accordingly.

GENERAL FUND					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Shared Sales Tax	\$ 2,021.4	\$ 1,953.2	\$ 1,886.0	\$ 1,906.0	1.1%
Urban Revenue Sharing	3,764.0	3,280.0	3,280.0	2,472.5	-24.6%
Auto Lieu Tax	922.2	800.0	820.0	882.8	7.7%
TOTAL RESOURCES	\$ 6,707.6	\$ 6,033.2	\$ 5,986.0	\$ 5,261.3	-12.1%

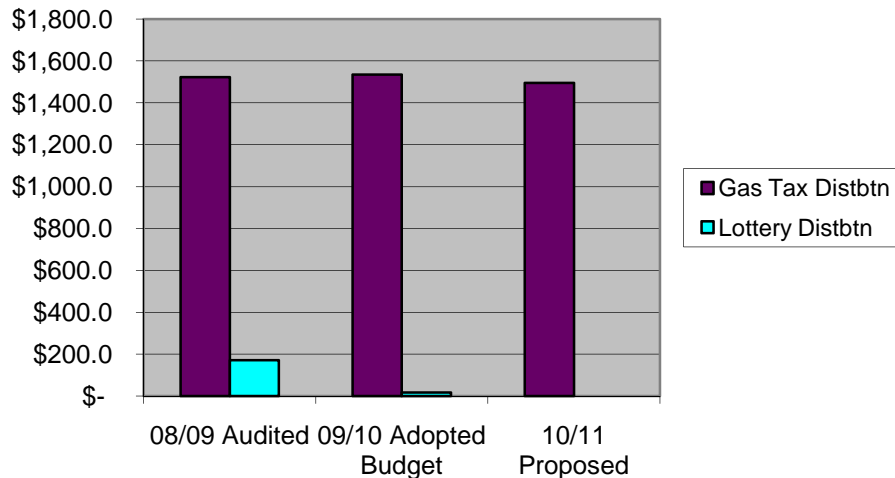


During the 2010 Legislative session, all LTAF distributions were eliminated by legislative action. Because the gas tax distribution is partially based on population, the results of the 2010 Census are expected to result in a modest increase in this revenue stream for FY2010-2011.



SPECIAL REVENUE FUND

Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Gas Tax Distribution	\$ 1,523.2	\$ 1,535.3	\$ 1,398.5	\$ 1,495.0	6.9%
Lottery Distribution	171.1	16.1	0.0	0.0	0.0%
MAG Grant	0.0	419.7	157.6	157.6	0.0%
Other Revenue	37.1	50.0	13.6	20.4	50.0%
TOTAL RESOURCES	\$ 1,731.4	\$ 2,021.1	\$ 1,569.7	\$ 1,673.0	6.6%



PROPERTY TAXES

Summary: State law prescribes that Arizona municipalities may levy property taxes for the following purposes with certain limitations and restrictions.

Primary Taxes are those used for general government operations. The total levy for primary taxes is restricted to a 2% annual increase, plus allowances for annexations, new construction, and population increases. The FY2009-2010 adopted primary property tax rate for Buckeye was \$0.8851 per \$100 of assessed valuation.

Secondary Taxes are restricted for general bonded debt obligations and for voter approved budget overrides. There was no secondary property tax rate for Buckeye in FY2009-2010 because the Town's entire general obligation bonded debt was retired in FY2007-2008.

Property tax revenue comes from Primary Property collections, including revenues from the prior year and In Lieu Tax paid by SRP.



Analysis: The chart below shows the final audited collections for these revenue sources for FY2008-2009, the adopted budget amounts for FY2009-2010, the estimated actual collections for FY2009-2010, and the projected revenues for FY2010-11.

Projection: The substantial declines in market value have finally appeared in assessed values. The 2010 primary assessed valuation for the Town of Buckeye is \$396,877,425, which represents an overall decrease of 18.0% over the previous year's primary assessed valuation of \$483,863,477 (as adjusted). Valuation decreases on property subject to tax in the prior year represent 24.0% of the overall decline, which is offset by an increase of 6.0% (\$29,260,696) in the assessed value of new property added to the tax rolls since the prior year. This will increase the primary property tax rate from \$0.8851 to \$1.1883 per \$100 of assessed valuation. While the majority of property owners will find the rate increase is offset by reductions in their assessed valuation, those who have recently acquired property or new property being taxed at improved value for the first time will see an increase in their property tax liability. Buckeye does not currently impose a secondary property tax.

GENERAL FUND					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Direct Property Taxes	\$ 3,454.0	\$ 4,125.0	\$ 3,517.8	\$ 4,530.6	28.8%
In-Lieu Property Taxes	10.2	16.0	10.0	10.0	0.0%
TOTAL RESOURCES	\$ 3,464.2	\$ 4,141.0	\$ 3,527.8	\$ 4,540.6	28.7%

BUILDING-RELATED FEES and REVENUES

Summary: This revenue source includes building related fees, such as planning and zoning fees, building permit fees, landscaping fees, and engineering fees. It also includes other building related charges such as engineering plan review fees and legal review fees.

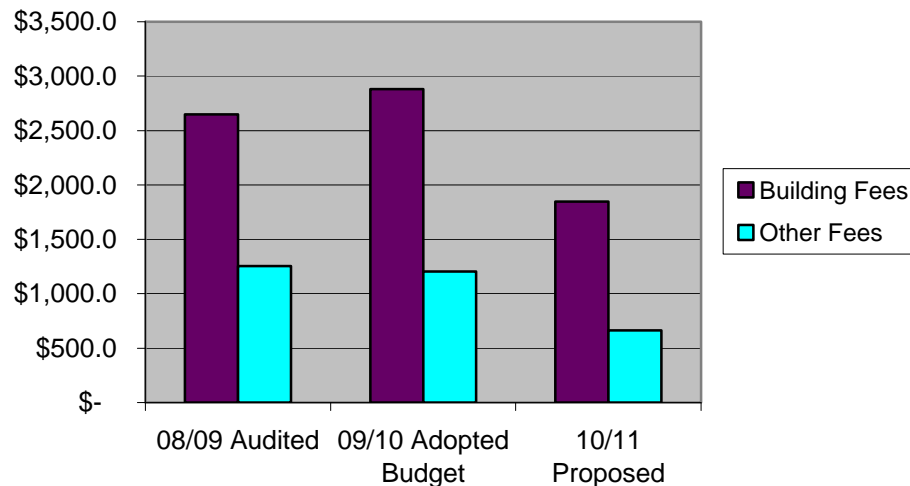
Analysis: The chart below shows the final audited collections for these revenue sources for FY2008-2009, the adopted budget amounts for FY2009-2010, the estimated actual collections for FY2009-2010, and the projected revenues for FY2010-2011. This revenue source has dropped precipitously with the contraction in the housing industry.

Projection: Building-related fees and revenues are expected to be comparable to estimated actual collections for FY2009-2010, which are substantially less than the original approved budget for FY2009-2010. This is a difficult revenue source to project because it is solely market-driven.



GENERAL FUND

Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Building Related Fees	\$ 2,648.6	\$ 2,881.4	\$ 1,822.2	\$ 1,848.0	1.4%
Other Building Charges	1,252.8	1,203.0	652.9	665.0	1.9%
TOTAL RESOURCES	\$ 3,901.4	\$ 4,084.4	\$ 2,475.1	\$ 2,513.0	1.5%



CHARGES FOR SERVICES

Summary: Several General Fund departments charge user fees for certain services they provide to the public, or receive reimbursements for certain of their operating expenses. Unlike Enterprise Fund activities which are expected to be self-supporting, the fees charged for these services generally include a general fund subsidy and are not fully self-supporting. Likewise, the reimbursements do not represent compensation for the full costs incurred by the Town.

Community Services provides a variety of services to the public, for which a fee is charged. Those fees include, by way of example, swimming pool admissions, swimming lessons, special interest classes, summer recreation programs, before-and-after school care, and youth and adult sports. Fees are also collected, but are not required, for participation in congregate meals, home delivered meals and transportation services.

Finance receives a fee for services provided in connection with the administration of assessments for Community Facilities Districts and Improvement Districts. While the Finance Department meets with families and makes arrangements for the sale of cemetery markers and lots, the actual opening and closing of graves is handled through the Fire Department.



Fire is reimbursed for certain costs associated with equipment used at the fire station in Verrado.

Police charge fees for fingerprinting and towing and impounding vehicles. In prior years, they have also been reimbursed for off-duty police officer services provided to other agencies and entities. With the exception of the Roosevelt Irrigation District, the coordination of that service is now handled by an outside service.

Public Works receives reimbursement for barricading and similar services.

Human Resources maintains a passport assistance program for which a fee is charged.

Town Clerk charges fees for public records requests when there is a commercial purpose for the request.

Analysis: The chart below shows the final audited collections for these revenue sources for FY2008-2009, the adopted budget amounts for FY2009-2010, the estimated actual collections for FY2009-2010, and the projected revenues for FY2010-2011. Several classifications in this revenue category may not be comparable because they were budgeted in special revenue funds prior to FY2009-10.

Projection: As noted above, many charges for services by the Community Services, Community Development, and Fire departments were budgeted in special revenue funds in prior fiscal years. Because of the general fund subsidy associated with those services, those fees were properly budgeted in the General Fund for FY2009-2010, and that is continued in this proposed budget. Charges for services for the Police Department are expected to decrease in FY2009-10 concurrent with the outsourcing of off-duty police officer services. While the Police Department is expected to substantially increase towing and impound activities related to Sec. 3511, A.R.S. during the coming fiscal year, the revenues and expenditures related to that specific legislative mandate are required to be accounted for in a special revenue fund and are not included here. An increase in irrigation fees was adopted by Council action for FY2009-10 to mitigate, but not eliminate, the current level of general fund subsidy. Because irrigation activities must be more carefully monitored to ensure proper replenishment credits, the operations of the irrigation division have been merged into the Water Resources department for FY2010-2011.



GENERAL FUND					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
C/S-Library/Museum	\$ 9.0	\$ 29.8	\$ 7.5	\$ 8.5	13.3%
C/S-Parks	2.7	0.2	1.6	1.2	-25.0%
C/S-Recreation	93.1	613.0	405.3	415.2	2.4%
C/S-Nghbrhd Services	15.0	12.2	14.6	14.6	0.0%
Cemetery Operations	212.8	54.0	99.0	58.0	-41.4%
Finance	231.0	220.2	258.9	250.0	-3.4%
Fire	14.9	13.9	14.5	14.5	0.0%
Human Resources	28.1	10.0	30.0	20.0	-33.3%
Police	127.2	27.0	63.8	60.6	-5.0%
Public Works-General	34.7	50.0	0.0	0.0	-100.0%
Public Works-Irrigation	23.0	30.0	52.0	0.0	-100.0%
Town Clerk	6.9	0.0	0.0	0.0	0.0%
Town Manager	4.6	8.0	1.4	1.5	7.1%
TOTAL RESOURCES	\$ 803.0	\$ 1,068.3	\$ 948.6	\$ 844.1	-11.0%

FRANCHISE FEES & LEASES REVENUES

Summary: Franchise taxes are paid by Arizona Public Service, Southwest Gas Corporation, Cox Communications, Qwest Cable Services, Sprint, Nextel and American Water. These taxes are based on a percentage of commercial and residential sales made within the Town of Buckeye.

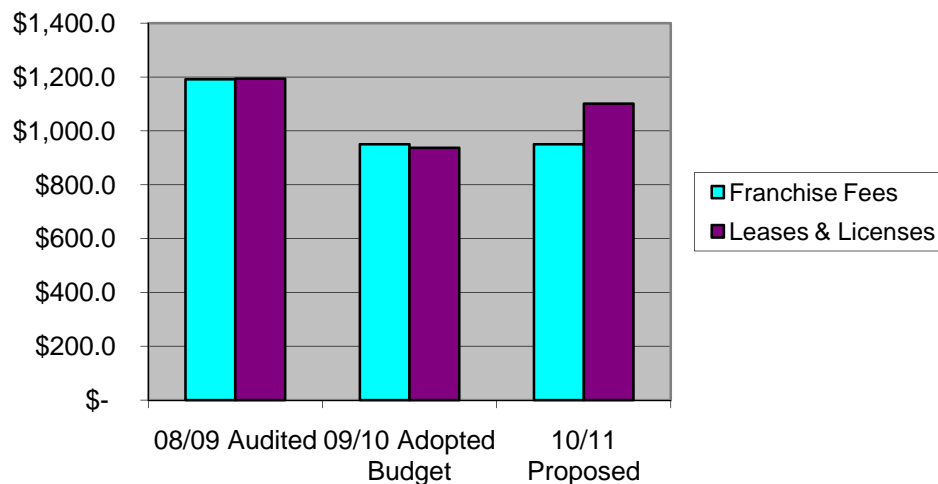
The Town also receives income from leases and licenses to use Town-owned property, principally landfill operations.

Analysis: The chart below shows the final audited collections for these revenue sources for FY2008-2009, the adopted budget amounts for FY2009-2010, the estimated actual collections for FY2009-2010, and the projected revenues for FY2010-2011.

Projection: Franchise fee income is projected to decrease for FY2010-2011 due to declining revenues of the various service providers. Lease and license-to-use revenues are expected to increase modestly, based on current year trends and the possibility of increased use of one landfill.



GENERAL FUND					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Franchise Fees	\$ 1,191.6	\$ 950.0	\$ 1,100.0	\$ 950.0	-13.6%
Leases/Licenses to Use	1,193.9	937.0	1,030.2	1,101.0	6.9%
TOTAL RESOURCES	\$ 2,385.5	\$ 1,887.0	\$ 2,130.2	\$ 2,051.0	-3.7%



INTEREST INCOME

Summary: Interest on investments is earned based on continuous investment of all idle funds. The Town principally invests in the Local Government Investment Pool (LGIP) of the Arizona State Treasurer's Office, which is authorized by state statute. Investments are restricted to Federal Treasury or agency securities, repurchase agreements, and fully collateralized time certificates of deposit, which the City may invest with local banks from time to time. The Town Council adopted an Investment Policy during FY2009-2010. This policy will allow the Town to consider certain other prudent investments other than the LGIP should interest rates begin to be more favorable. While Town cash balances are drawn down, those alternative investments are less financially favorable.

Analysis: The chart below shows the final audited collections for this revenue source for FY2008-09, the adopted budget amount for FY2009-2010, the estimated actual collections for FY2009-2010, and the projected revenues for FY2010-2011.

Projection: Interest on investments is projected to continue to decline in FY2010-2011 due to severely depressed interest rates and reduced fund balances held in interest-earning accounts.



GENERAL FUND					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
INTEREST INCOME	\$ 209.5	\$ 260.0	\$ 25.2	\$ 25.0	-0.8%

GRANTS and DONATIONS

Summary: Certain Federal and State agencies provide grants for special projects or activities. Most of those grants require the recipient to provide some amount of matching funds, either in dollars or in in-kind services. This section shows those departments that expect to apply for and receive grants during FY2010-2011 that will be accounted for in the General Fund. Amounts anticipated to be required to be matched by the Town will have to be absorbed in the appropriate department budgets. No specific matching amounts have been budgeted for this fiscal year. Most grant awards are made on a reimbursement basis meaning that the Town must first expend the funds, and then seek reimbursement from the granting agency. It is the fiscal policy of the Town that no expenditures can be made in anticipation of a grant; expenditures can be made only after final notice of grant award is received.

The Town continues to assertively pursue grant funding that supports Town programs and service offerings. An inter-departmental team reviews grant opportunities to ensure the Town can effectively use the grant funds, and that receipt of grant funds does not impose an undue financial burden in excess of its benefits.

From time to time, the Town is the recipient of voluntary donations of cash, services or goods from private citizens and businesses who wish to provide additional support to a specific program or activity. Those donations are acknowledged by the Mayor and cash donations are recorded as revenues in this category.

Analysis: The chart below shows the final audited collections for these revenue sources for FY2008-09, the adopted budget amounts for FY2009-2010, the estimated actual collections for FY2009-2010, and the projected revenues for FY2010-2011.

Projection: While departments actively seek out grant opportunities, it is a highly competitive process. Only grant opportunities that the Town believes have a reasonable probability of being secured are included in the revenue projections. The reader should note that the majority of grant funding opportunities are budgeted in special revenue funds, and not the General Fund.



GENERAL FUND ONLY					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Community Svcs Grants	\$ -	\$ 75.6	\$ 0.5	\$ 0.5	0.0%
Fire Dept Grants	0.0	68.0	129.7	111.8	-13.8%
Magistrate Grants	11.2	8.0	0.0	0.0	0.0%
Police Dept Grants	0.0	49.7	0.0	0.0	0.0%
Town Manager Grants	0.0	5,000.0	0.0	0.0	0.0%
Donations-All Depts	9.4	14.3	1.8	12.3	583.3%
TOTAL RESOURCES	\$ 20.6	\$ 5,215.6	\$ 132.0	\$ 124.6	-5.6%

OTHER INCOME

Summary: Other Income includes one-time, or non-recurring, revenues, and income from other miscellaneous sources that do not fall into the other major revenue categories. Transfers from other Town funds, including the indirect cost allocation, are included here. In prior years, sales of Town assets were included in this category. Effective with FY2010-2011, management is proposing that such receipts be placed into a Replacement Reserve Fund, consistent with the financial policies and procedures adopted by the Town Council during FY2009-2010.

Analysis: The chart below shows the final audited collections for these revenue sources for FY2008-2009, the adopted budget amounts for FY2009-2010, the estimated actual collections for FY2009-2010, and the projected revenues for FY2010-2011.

Projection: Because of the generally non-recurring nature of the items included in this category, total collections tend to vary widely from year to year and are not particularly susceptible to estimation or projection. The substantial increase projected for FY2010-2011 is primarily attributable to a developer contribution to subsidize the provision of fire and emergency medical response services. This contribution agreement will provide a total of \$3 million over 5 years on a declining scale.



Town of Buckeye
Proposed 2010-11 Budget

Resources

GENERAL FUND					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Other Revenues	\$ 1,511.7	\$ 2,004.5	\$ 216.0	\$ 1,156.0	435.2%
Indirect Cost Allocation	1,244.5	1,244.6	1,244.6	1,200.0	-3.6%
Transfer from Other Funds	1,200.0	200.0	200.0	0.0	-100.0%
TOTAL RESOURCES	\$ 3,956.2	\$ 3,449.1	\$ 1,660.6	\$ 2,356.0	41.9%



ENTERPRISE FUNDS REVENUES

WATER ENTERPRISE

Summary: Water service includes the sale of water to customers both inside and outside the Town limits. Monthly water billings consist of a base charge according to meter size and a consumption charge based on a "tiered" water rate structure. This revenue category also consists of charges for water meters and meter installations, service connect fees, and miscellaneous service charges. Fund balances are invested to earn interest income.

Analysis: The chart below shows the final audited collections from operations for the enterprise for FY2008-2009, the adopted budget amounts for FY2009-2010, the estimated actual collections for FY2009-2010, and the projected revenues for FY2010-2011.

Projection: Revenues in the water enterprise cover the operating costs, as well as existing debt service. They do not, however, provide for the future needs of the enterprise for repairs and maintenance, upgrades, compliance with new Federal and State water quality mandates, or expansion of the water system. The Town Council approved a modest rate increase during FY2009-2010. However, unusually heavy rains during FY2009-2010 have negated part of the revenue impact anticipated from the rate increase. As noted earlier in this document, irrigation operations have been consolidated into the water enterprise for FY2010-2011.

ENTERPRISE FUND					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Charges for Services	\$ 6,411.7	\$ 7,195.9	\$ 6,521.6	\$ 6,723.0	3.1%
Other Revenues	(3.3)	(133.9)	28.9	12.3	-57.4%
Interest Income	60.5	78.0	16.3	15.4	-5.5%
Capital Contributions	1,958.5	0.0	0.0	0.0	0.0%
TOTAL RESOURCES	\$ 8,427.4	\$ 7,140.0	\$ 6,566.8	\$ 6,750.7	2.8%



WASTE WATER (SEWER) ENTERPRISE

Summary: Wastewater (sewer) service revenue is obtained from the fees charged for wastewater service both inside and outside Town limits. The enterprise receives reimbursements under the terms of certain developer agreements to offset some of the costs of operating water reclamation facilities, as well as a budgeted transfer from the water enterprise.

Analysis: The chart below shows the final audited collections from operations for the enterprise for FY2008-2009, the adopted budget amounts for FY2009-2010, the estimated actual collections for FY2009-2010, and the projected revenues for FY2010-2011.

Projection: Revenues in the waste water enterprise approximate the operating costs. They do not, however, provide for the future needs of the enterprise for repairs and maintenance, upgrades, compliance with new Federal and State waste water handling and treatment mandates, or expansion of the waste water system. Sewer rates were adjusted by Council action during FY2009-2010, and included a charge for effluent use. During FY2009-2010, the Water Infrastructure Financing Authority (WIFA) approved a \$12 million loan for expansion of the Beloit wastewater treatment plant.

ENTERPRISE FUND					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Charges for Services	\$ 3,568.3	\$ 3,484.0	\$ 4,186.3	\$ 3,706.0	-11.5%
Other Revenues	330.5	273.0	275.2	229.0	-16.8%
Transfer from Water Fund	658.4	658.4	658.4	658.4	0.0%
WIFA-Stimulus Grant	0.0	33,000.0	3,720.0	8,280.0	122.6%
Capital Contributions	6,532.4	0.0	0.0	0.0	0.0%
TOTAL RESOURCES	\$ 11,089.6	\$ 37,415.4	\$ 8,839.9	\$ 12,873.4	45.6%



SOLID WASTE (TRASH and RECYCLING) ENTERPRISE

Summary: The solid waste enterprise was created during FY2008-09 by moving the single revenue and expense account from the General Fund. In prior fiscal years, the Town's contract for solid waste services had been administered through the Public Works department. A new contract was negotiated during FY2008-09 which required the creation of a Solid Waste Coordinator position, which was funded by the contractor. That funding is budgeted to continue for the first six months in FY2010-2011. In addition, the Town initiated an aggressive recycling program during FY2008-09 that is showing excellent results in reducing amounts going into local landfills.

Analysis: The chart below shows the final audited collections from operations for the enterprise for FY2008-2009, the adopted budget amounts for FY2009-2010, the estimated actual collections for FY2009-2010, and the projected revenues for FY2010-2011.

Projection: The projections presume that solid waste enterprise operations will become self-supporting during FY201-2011 with only a \$50,000 general fund transfer to reflect certain environmental monitoring activities performed by the Solid Waste Coordinator.

ENTERPRISE FUND					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Charges for Services	\$ 2,177.8	\$ 2,175.3	\$ 2,771.6	\$ 2,837.5	2.4%
Other Revenues	97.4	99.4	154.7	174.5	12.8%
Transfer from General Fd	0.0	50.0	50.0	50.0	0.0%
TOTAL RESOURCES	\$ 2,275.2	\$ 2,324.7	\$ 2,976.3	\$ 3,062.0	2.9%



AVIATION ENTERPRISE

Summary: Airport fees include tie down and hanger rental fees and fuel sales. Airport activities were first budgeted as an enterprise for FY2008-09, and included a general fund transfer to provide operating funds.

Analysis: The chart below shows the final audited collections from operations for the enterprise for FY2008-2009 (originally reported in the General Fund), the adopted budget amounts for FY2009-2010, the estimated actual collections for FY2009-2010, and the projected revenues for FY2010-2011.

Projection: Economic conditions had a pronounced negative impact on airport operations during FY2009-2010. In addition, a hanger/land lease terminated and is expected to be renewed at a substantially reduced rate as the lessor no longer has the same needs for space at the airport. The projected revenues for FY2010-2011 presume no General Fund transfer will be needed to sustain aviation activities due to the reduced activity level and other operational changes.

ENTERPRISE FUND					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Charges for Services	\$ 408.1	\$ 425.0	\$ 213.4	\$ 211.5	-0.9%
Other Revenues	0.4	0.1	0.0	0.0	0.0%
Transfer from General Fd	103.9	65.0	65.0	0.0	-100.0%
TOTAL RESOURCES	\$ 512.4	\$ 490.1	\$ 278.4	\$ 211.5	-24.0%



IMPACT FEE FUNDS REVENUES

Summary: This revenue category includes Water & Wastewater System Development Fees, and Fire, Parks & Recreation, Library, Police, General Government and Street Impact Fees.

Analysis: Impact fee collections in FY2007-2008 were \$12,705.7 million. As can be noted from the table below, the precipitous decline in the residential construction industry has had a significant negative impact on this revenue stream which is used to provide infrastructure needed to support new development. Additional discussion of impact fees is included in another section of this document.

Projection: Pending clarification of recent Arizona Legislature action regarding the Town's ability to impose a new impact fee schedule adopted in FY2009-2010, those increases are not included in this proposal.

IMPACT FEE FUNDS					
Description	08/09 Audited	09/10 Adopted Budget	09/10 Est Actual	10/11 Proposed	Change from 09/10 Est
Water System	\$ 163.8	\$ 195.0	\$ 112.0	\$ 112.0	0.0%
Sewer System	423.3	340.0	242.0	260.0	7.4%
Streets	309.3	253.0	233.9	256.8	9.8%
Fire	580.6	377.0	390.0	333.5	-14.5%
Police	358.2	286.0	312.2	322.3	3.2%
Parks & Recreation	726.6	482.0	500.0	474.0	-5.2%
Library	145.1	91.0	89.4	88.3	-1.2%
General Government	153.9	102.0	109.9	101.8	-7.4%
TOTAL RESOURCES	\$ 2,860.8	\$ 2,126.0	\$ 1,989.4	\$ 1,948.7	-2.0%



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DEPARTMENT SUMMARY

	FY08-09	FY09-10	FY10-11
	Final	Adopted	Proposed
RESOURCES - ALL FUNDS			
Fund Balances Forward	\$ 102,847,478	\$ 76,480,181	\$ 73,466,275
Grants & Other Revenues	4,098,290	29,251,983	12,735,540
Operating Revenues	67,618,900	63,681,387	65,091,339
WIFA Loan Proceeds	0	33,000,000	8,280,000
Improvement District Bond Proceeds	0	3,835,000	0
TOTAL RESOURCES - ALL FUNDS	\$ 174,564,668	\$ 206,248,551	\$ 159,573,154
APPROPRIATIONS - ALL FUNDS			
Community Development Department	2,051,641	2,997,423	2,198,037
Community Services Department	4,165,400	4,186,547	2,940,180
Economic Development Department	233,742	0	0
Finance Department	1,114,282	1,584,005	961,391
Fire Department	14,259,462	10,511,591	9,007,262
Human Resources Department	1,072,993	1,099,967	1,955,672
Information Technology Department	1,508,671	1,528,219	1,260,562
Intergovernmental Department	174,795	0	0
Magistrate Court	454,061	443,060	621,663
Mayor & Council	312,480	333,329	322,526
Police Department	10,707,427	14,516,996	13,422,336
Public Works Department	4,892,179	4,601,436	3,411,226
Town Clerk Department	357,125	0	0
Town Manager Department	1,063,690	1,677,261	851,443
Non-Departmental Department	4,589,724	11,884,942	4,045,940
Waste Water Utility Enterprise	3,959,770	5,174,555	7,053,586
Water Utility Enterprise	5,585,579	11,343,809	13,000,430
Solid Waste Utility Enterprise	2,694,407	2,331,314	2,977,178
Aviation Enterprise	761,521	557,648	268,143
Debt Service	1,305,442	1,305,730	2,788,721
Capital Projects-Enterprise Funds	0	33,000,000	8,280,000
Capital Projects-Improvement District Funds	121,228	3,835,000	1,461,430
Capital Projects-Other Funds	22,926,649	36,490,434	33,999,530
Impact Fee Projects/Reserves	5,653,411	39,107,104	39,854,252
Improvement Districts	456,089	2,305,160	1,322,081
Volunteer Firemen's Fiduciary Fund	2,625	244,714	189,498
Fund Transfers	4,988,227	1,720,100	2,562,718
General Fund Reserve	0	13,468,207	4,817,349
Available Fund Balances	79,152,048	-	-
TOTAL APPROPRIATIONS - ALL FUNDS	\$ 174,564,668	\$ 206,248,551	\$ 159,573,154

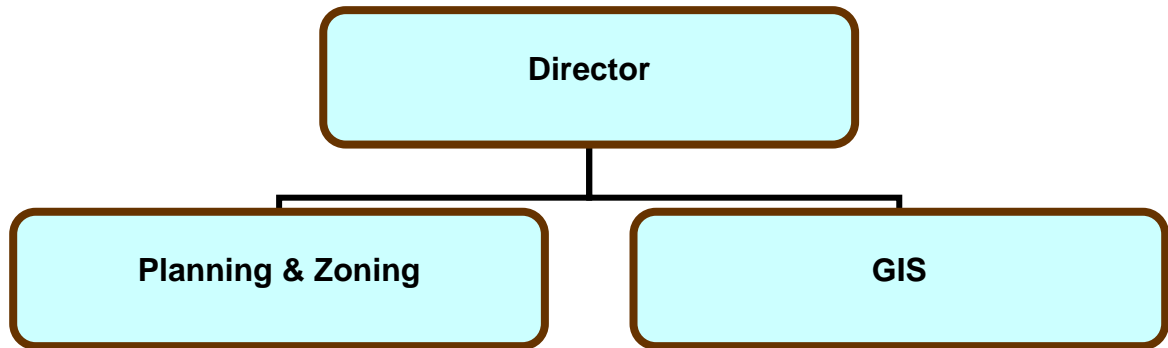


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COMMUNITY DEVELOPMENT

The department is managed by the Community Development Director. The Director is appointed by the Town Manager.



MISSION STATEMENT

To assist the Town Council and the Planning and Zoning Commission to plan and manage the growth of the Town consistent with the Town's General Plan and Development Code through permitting, inspections and plan review activities.

ABOUT THE DEPARTMENT

The Community Planning Department provides services and leadership to facilitate high-quality growth and development in our Town. In support of a sustainable community, the Department develops Town and planning area development plans to ensure that growth conforms to adopted plans, policies and regulations. The Department develops zoning, building and land use codes and regulations so that buildings are safe and neighborhoods are protected. The Department cooperates with other Town Departments in ensuring that those zoning and building codes are enforced appropriately.

Department objectives for FY2010-2011 include:

GOAL 1, OBJECTIVE 9: Complete the integration of GIS spatial data with Spillman by the end of FY2010-11 to provide more reliable data in the support of Police operations. (Police, Community Development)

GOAL 2, OBJECTIVE 4: Complete design and construction of the CDBG funded Valencia sidewalk project by the end of FY2010-11. (Community Development, Public Works)

GOAL 2, OBJECTIVE 14: Following completion of the Transportation Master Plan in the first quarter of FY2010-11, develop a three-year public transit plan for consideration by the administration and the Town Council by the end of the third quarter of FY2010-11. Include



alternatives to accommodate possible reductions in LTAFII and RPTA funding support for park and ride facilities and transportation assistance for seniors and people with disabilities. (Community Services, Community Development, Public Works, Town Manager)

GOAL 3, OBJECTIVE 10: Following completion of design and engineering by July, 2010, begin construction of a permanent park and ride facility by the end of the second quarter of FY2010-11. (Community Development)

GOAL 5, OBJECTIVE 2: Propose an updated user fee schedule based on the recommendations from the user fee study completed in FY2009-10 for Council consideration and adoption for building and safety, construction and permitting, and planning and zoning services by the end of the first quarter of FY2010-11. (Community Development, Fire/Building Safety, Finance)

GOAL 5, OBJECTIVE 8: Convert the Planning and Zoning Commission to electronic board packets by the end of the first quarter of FY2010-11. (Community Development)

GOAL 5, OBJECTIVE 15: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (All Departments, Town Engineer, Town Attorney)

GOAL 5, OBJECTIVE 16: Within each department, identify one specific process improvement project and implement it no later than the end of the second quarter of FY2010-11. Departments to work cooperatively to identify up to four process improvement projects that cut across department lines and implement them no later than the end of the third quarter of FY2010-11. (All Departments)

GOAL 5, OBJECTIVE 17: (Carryover) Propose an "official" data sharing policy related to spatial data, including the provision/sale of aerial photography to third parties for administration consideration by the end of the second quarter, FY2010-11. (Town Manager/Records Management, Community Development)

GOAL 5, OBJECTIVE 18: Provide staff in support of the centralized grants resource center in the Town Manager's Office. Ensure that recurring grant opportunities including, but not limited to CDBG, are timely filed. Provide written status reports to the Council at the end of the first and third quarters of FY2010-11. (Town Manager, All Departments)

Key work performed includes:

- Monitor and update the comprehensive General Plan to govern development in a responsible and informed direction.
- Develop, monitor and update a Downtown Revitalization plan.
- Facilitate the planning process for current commercial, residential and industrial planning projects in order to ensure compliance with the General Plan, the Development Code and all applicable Town codes.



- Work with other agencies and departments for the collaborative development of datasets that cross jurisdictional boundaries in GIS.
- Participate in ongoing regional efforts to develop long-range infrastructure and transportation planning for the Town.
- Conduct landscaping plan review and planning and landscaping site inspections.
- Conduct structural plan review with in-house staff.
- Monitor landscaping installation and native plant preservation.
- Prepare consolidated plan for CDBG funding and implement, monitor and complete CDBG funded projects on time and on budget.

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of Projects Approved by Planning Commission	72	80	70	35	40
# of Projects Approved by Council	64	70	60	30	30
# of Planning & Zoning Walk-In Customers	610	800	500	480	500
# of Long-Range Planning Projects	23	30	20	20	20
# of Current Planning Projects	134	100	100	41	41
# of Design and Site Plan Reviews	72	50	50	40	40
Hours on Landscape Plan Review	81	60	40	40	40
# of Plot Plans Review	594	550	400	250	300
Hours of On-Site Inspection of Landscape Plans and Native Plant Survey and Monitoring	1,503	1,500	1,200	250	250

BUDGET and STAFFING

The proposed FY2010-11 general fund budget is a reduction of more than 60% from the originally adopted budget for FY2009-2010 as the Town continues to reduce staffing in response to reduced building and development activity. The loss of senior GIS staff to retirement will limit the Town's ability to expand GIS data bases, but remaining staff is anticipated to be able to maintain that valuable resource. Interdepartmental cooperation in providing a "one-stop shop" is expected to minimize erosion of service levels to the public. Should there be a sudden and unexpected increase in construction industry activity, the Town is prepared to respond to an increased level of user service demands though contractual services that would be offset by increased revenues.

Operational changes included in this proposed budget include:

- The Planning and Zoning Commission has agreed to accept electronic board packets, reducing reproduction time and costs;



- Community Development staff will assume responsibility for agenda postings, public notices, and public record requests related to development projects and the Planning and Zoning Commission;
- Planners will assume the workload for landscape plan review, landscape plan inspection at project completion and during the warranty period, and native plant inventory, inspection and re-planting;
- GIS Maps on demand for all departments, except Police, will have to be prioritized and there will be delivery delays. In some cases, GIS maps may not be provided at all;
- The creation of new SLIDs (street lighting improvement districts) and MIDs (median improvement districts) will be handled by Community Development rather than Public Works. Public Works will continue to administer existing SLIDs and MIDs;

During FY2010-2011, management will continue to explore the feasibility of reorganizing certain functions.

The Community Development Department has administrative responsibility for four special revenue funds in FY2010-2011. The Transportation Master Plan is expected to be completed by mid-2010. For FY2010-2011, the special revenue fund used as a vehicle for funding the development of that plan has been renamed the Transit Programs Fund. The final state distributions of LTAF (lottery) money during FY2009-2010 were placed in that fund. Those distributions, before they were eliminated by State Legislative action, were required to be used to provide transportation related programs. By placing those final distributions in this special revenue fund, the Town will be able to demonstrate compliance with the mandated uses, and will have preserved a modest amount of money should it be needed for implementation of the Transportation Master Plan.

GENERAL FUND BUDGET (in \$000's) - COMMUNITY DEVELOPMENT DEPARTMENT						
Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 1,502.3	\$ 919.4	\$ 805.9	\$ 805.9	\$ 494.4	-38.7%
Professional/Contractual Services	25.6	67.0	52.0	49.1	32.0	-34.8%
Repairs/Maintenance	13.2	0.0	0.0	0.0	0.0	0.0%
Operating Expenses	87.2	32.1	26.6	10.8	11.7	8.3%
Professional Development	27.5	12.3	9.4	2.9	4.9	69.0%
Other Charges/Services	29.4	36.8	36.8	12.0	14.0	16.7%
Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	\$ 1,685.2	\$ 1,067.6	\$ 930.7	\$ 880.7	\$ 557.0	-36.8%
Total Full-Time Positions	12.0	12.0	-	6.5	6.5	



SPECIAL REVENUE FUND BUDGET (in \$000's) - TRANSIT PROGRAMS FUND [641]

Description	FY2008-09		FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual		
Professional/Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 15.0	100.0%
Operating Expenses	0	0	0	0	106.1	100.0%
Capital Outlay	85.9	66.4	75.9	66.4	24.6	-63.0%
TOTAL APPROPRIATIONS	\$ 85.9	\$ 66.4	\$ 75.9	\$ 66.4	\$ 145.7	119.4%

SPECIAL REVENUE FUND BUDGET (in \$000's) - DOWNTOWN REVITALIZATION FUND [180]

Description	FY2008-09		FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual		
Personnel	\$ 47.6	\$ -	\$ -	\$ 3.9	\$ -	-100.0%
Professional/Contractual Services	5.3	66.0	66.0	66.0	59.4	-10.0%
Operating Expenses	27.7	2.0	2.0	0.6	2.0	233.3%
Professional Development	2.8	4.0	4.0	0.0	2.0	100.0%
Other Charges/Services	134.8	182.8	132.8	50.0	132.8	165.6%
Capital Outlay	0.0	1,000.0	1,000.0	250.0	750.0	200.0%
Contingencies	0.0	603.0	669.7	0.0	694.8	100.0%
TOTAL APPROPRIATIONS	\$ 218.2	\$ 1,857.8	\$ 1,874.5	\$ 370.5	\$ 1,641.0	342.9%
Total Full-Time Positions	0	0	0	0	0	

The agreement with the developer that provided funding for the Verrado Planners Fund expired during FY2009-2010. Information on that fund is provided below for information only.

SPECIAL REVENUE FUND BUDGET (in \$000's) - VERRADO PLANNERS FUND [072]

Description	FY2008-09		FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual		
Personnel & Benefits	\$ 148.2	\$ -	\$ 5.2	\$ 5.2	\$ -	0.0%
TOTAL APPROPRIATIONS	\$ 148.2	\$ -	\$ 5.2	\$ 5.2	\$ -	0.0%

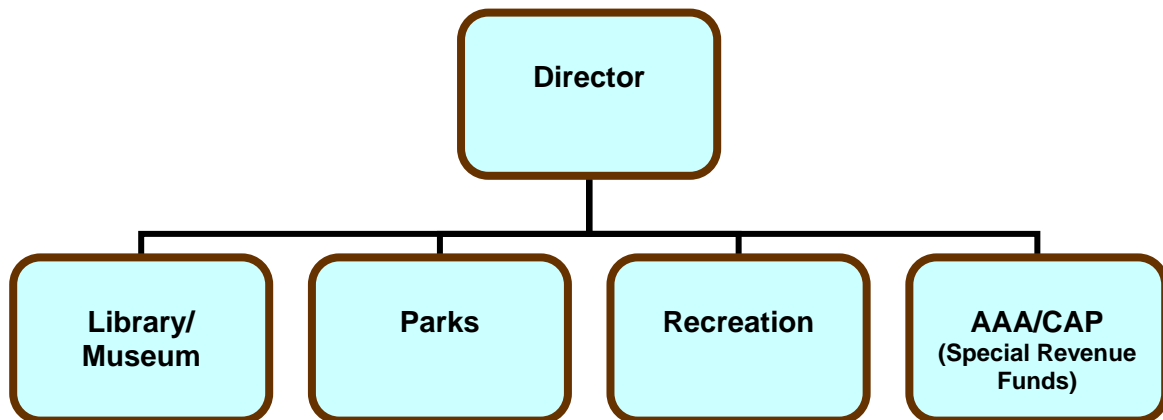


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COMMUNITY SERVICES

The department is managed by the Community Services Director. The Director is appointed by the Town Manager.



MISSION STATEMENT

The Community Services Department is dedicated to enriching lifestyles, managing cultural resources and building a legacy for future generations.

ABOUT THE DEPARTMENT

The Community Services Department is reorganized into four divisions for FY2010-2011 due to reduced resources that are available to address the needs of the community.

The Library/Museum division is committed to providing opportunities for literacy development, life-long learning and preserving the rich cultural history and heritage of Buckeye. This division operates the Buckeye Public Library and a bookmobile that serves all established communities in the Town, as well as the Buckeye Valley Museum. Innovative high quality programs, along with social and educational events, enrich resident's lives.

The Parks division promotes healthy lifestyles by providing quality parks, preserving open spaces, connecting communities with trails and creating new recreational opportunities. The Parks division maintains Town-owned parks and a skate park. Responsibility for maintaining the Louis B. Hazelton Memorial Cemetery and providing burial site preparation and funeral set-up was transferred, along with staff, to the Fire Department in FY2009-2010. This division is responsible for trail and park development and reviews all residential development to ensure the development provides adequate recreational facilities, parks and trails as established in the Parks, Trails and Open Space Master Plan and the Trails Master Plan.



The Recreation division builds a foundation for a strong and healthy community while providing quality of life through safe, organized and positive programs for the entire community. This division operates the Dr. Saide Recreation Center and the Buckeye Aquatics Center. Due to staffing reductions, the Rec'ing Crew Mobile Recreation Unit was deactivated during FY2009-2010. The division establishes and maintains sound partnerships in order to offer diverse programs at several strategic locations throughout Buckeye to better serve our residents. Program areas include sports and aquatics, outdoor programs, special interest classes, youth, teen and family programs, and special events.

Senior activities and other community support are provided with funding assistance from the Area Agency on Aging (AAA) and the Community Action Program (CAP). Services provided include congregate meals, home-delivered meals, and special transportation services. Staff involved in code compliance and community-based problem solving activities were transferred to the Police Department during FY2009-2010 to support the Police Department commitment to community-based policing

Department objectives for FY2010-11 include:

GOAL 2, OBJECTIVE 14: Following completion of the Transportation Master Plan in the first quarter of FY2010-11, develop a three-year public transit plan for consideration by the administration and the Town Council by the end of the third quarter of FY2010-11. Include alternatives to accommodate possible reductions in LTAFII and RPTA funding support for park and ride facilities and transportation assistance for seniors and people with disabilities. (Community Services, Community Development, Public Works, Town Manager)

GOAL 3, OBJECTIVE 1: Work with the Buckeye Chamber of Commerce to develop and implement a Shop in Buckeye program to promote local businesses by the end of the first quarter, FY2010-11. (Community Services)

GOAL 4, OBJECTIVE 1: Coordinate at least one multi-generational program between Recreation Division and Library youth and Senior Center participants each quarter during FY 2010-11. (Community Services, Recreation and Library Divisions, AAA Program)

GOAL 4, OBJECTIVE 2: Following Council approval of a lease between the Bureau of Land Management and the Town for use of the White Tank Mountains as a regional park, develop a plan by the end of FY2010-11 to acquire access into the area. (Community Services)

GOAL 4, OBJECTIVE 3: Research and, if feasible, develop a recreation internship program in partnership with Arizona state universities and colleges. If feasible, present a report to Council by the end of FY2010-11. (Community Services)

GOAL 4, OBJECTIVE 4: Provide a minimum of six community-wide events during FY2010-11 funded primarily through sponsorships, event fees and or admission fees. (Community Services)

GOAL 5, OBJECTIVE 15: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (All Departments, Town Engineer, Town Attorney)



GOAL 5, OBJECTIVE 16: Within each department, identify one specific process improvement project and implement it no later than the end of the second quarter of FY2010-11.

Departments to work cooperatively to identify up to four process improvement projects that cut across department lines and implement them no later than the end of the third quarter of FY2010-11. (All Departments)

GOAL 5, OBJECTIVE 18: Provide staff in support of the centralized grants resource center in the Town Manager's Office. Ensure that recurring grant opportunities including, but not limited to CDBG, are timely filed. Provide written status reports to the Council at the end of the first and third quarters of FY2010-11. (Town Manager, All Departments)

Key work performed includes:

- Offer a diverse schedule of educational, cultural, recreational, literacy and personal development programs.
- Review and update as necessary the comprehensive Parks, Trails and Open Space Master Plan and the Trails Master Plan.
- Maintain parks, trails, and sports facilities to Department standards.
- Organize and coordinate Town special events.
- Operate and program the Town library, community center, recreation center, CAP office, museum, and aquatic center.
- Support interdepartmental efforts to address neighborhood problems and concerns.

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
Circulation of Library Books and Materials	115,302	140,000	140,000	139,000	134,000
Total Attendance at Library Programs	10,625	12,000	12,000	7,400	7,500
Annual Number of Users of Public Access Computers	37,455	40,000	40,000	31,000	32,000
# of Museum Visitors	1530	1,400	1,400	1,440	1,400
# of Residents Served by Bookmobile	3,227	3,900	3,900	3,800	3,900
# of Ball Field Preparations	422	475	475	500	500
# of Park Graffiti Reports Cleaned within 48 Hours	N/A	N/A	13	50	50
# of Home Delivered Meals	9,005	9,000	9,000	7,250	7,250
# of Persons Receiving Medical Transportation	1,449	1,350	1,350	900	900
# of Congregate Meals Served	12,859	13,000	13,000	12,000	12,000
# of Youth/Teens Served by Free Open Rec Program	10,016	N/A		10,500	11,500
# of Volunteer Hours	N/A	N/A	N/A	2,850	3,000



BUDGET and STAFFING

The Community Services Department has responsibility for a number of Special Revenue Funds, in addition to the General Fund, to provide the resources needed for their varied program offerings. They are the only department in which seasonal employees are budgeted to staff summer recreation activities and swimming pool operations.

The proposed FY2010-2011 general fund budget is a reduction of almost 40% from the originally adopted budget for FY2009-2010. A large number of programs offered in prior years will no longer be provided, or will be provided at a reduced level. Among the operating changes incorporated in this proposed budget are:

- The recreation center will be closed on Fridays when participation is very low;
- The Little Squirts program will be reduced from 5 days to 4;
- Due to reduced staffing and seasonal employees, community programs and events that may no longer be offered through Community Services include:

Rec'ing Crew	Hershey's Track & Field
Junior Olympics Skills Challenge	Skate Jam
Pitch, Hit & Run	NBA Dribble
Swish & Pass	Punt, Pass & Kick
Cactus Cha Cha Run	Buckeye Charity Run
Family Fun Run	Buckeye Air Fair
Teen Field Trips	Buckeye Dive Team
Archery Program	Hikes
Skate Park Tours	Evening with the Stars
Park It & Play It Day	Families in Action Series

- The Buckeye Public Library will close at 5:00 pm on Monday, Wednesday and Friday.

The Department continues to support strong volunteer programs without which more program reductions would have been required in response to budget reductions.

In addition to the special revenue fund budgets shown below, the Community Services Department oversees a number of impact fee funds and capital improvement funds. Details on those funds are provided in other sections of this document.



GENERAL FUND BUDGET (in \$000's) - COMMUNITY SERVICES DEPARTMENT (ALL DIVISIONS)

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 2,273.8	\$ 2,717.3	\$ 2,157.9	\$ 2,088.2	\$ 1,641.1	-21.4%
Professional/Contractual Services	37.5	220.0	166.0	119.2	165.7	39.0%
Repairs/Maintenance	92.4	52.0	52.0	51.5	52.0	1.0%
Operating Expenses	390.3	442.1	334.5	230.7	265.7	15.2%
Professional Development	25.5	28.6	15.8	7.1	9.9	39.4%
Other Charges/Services	43.2	23.5	23.5	19.7	22.5	14.2%
Capital Outlay	10.4	0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	\$ 2,873.1	\$ 3,483.5	\$ 2,749.7	\$ 2,516.4	\$ 2,156.9	-14.3%
Total Full-Time Positions	39.75	39.25	-	22.00	22.00	
FTE Seasonal Positions	22.80	20.10	-	18.30	18.30	

SPECIAL REVENUE FUND BUDGET (in \$000's) - SOCIAL SERVICES/AREA AGENCY ON AGING [074]

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 292.1	\$ 207.6	\$ 217.0	\$ 217.0	\$ 268.1	23.5%
Professional/Contractual Services	3.4	3.2	3.2	3.2	3.2	0.0%
Operating Expenses	142.1	183.0	206.4	153.9	183.0	18.9%
Professional Development	9.4	0.0	0.0	0.0	0.0	0.0%
Other Charges/Services	29.6	84.0	110.3	4.8	114.5	2285.4%
TOTAL APPROPRIATIONS	\$ 476.6	\$ 477.8	\$ 536.9	\$ 378.9	\$ 568.8	50.1%
Total Full-Time Positions	6.0	6.0	-	7.0	7.0	



SPECIAL REVENUE FUND BUDGET (in \$000's) - COMMUNITY ASSISTANCE PROGRAM [063]

Description	FY2008-09		FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual		
Personnel	\$ 136.8	\$ 30.2	\$ 81.5	\$ 117.9	\$ 133.5	13.2%
Operating Expenses	12.6	25.8	25.8	3.5	13.0	271.4%
Professional Development	0.0	0.0	0.0	0.0	0.0	0.0%
Other Charges/Services	0.0	169.2	118.5	0.0	67.9	100.0%
TOTAL APPROPRIATIONS	\$ 149.4	\$ 225.2	\$ 225.8	\$ 121.4	\$ 214.4	76.6%
Total Full-Time Positions	1.00	1.00	-	2.25	2.25	

The following special revenue funds are not budgeted in FY2010-2011. The activities budgeted in these two funds were consolidated into the general fund for FY2009-2010 to provide more budgetary transparency.

SPECIAL REVENUE FUND BUDGET (in \$000's) - B.A.S.E. (Before and After School) FUND {150}

Description	FY2008-09		FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual		
Personnel	\$ 366.4	\$ -	\$ -	\$ -	\$ -	0.0%
Professional/Contractual Services	30.8	0.0	0.0	0.0	0.0	0.0%
Operating Expenses	39.1	0.0	0.0	0.0	0.0	0.0%
Professional Development	1.3	0.0	0.0	0.0	0.0	0.0%
Other Charges/Services	81.9	0.0	0.0	0.0	0.0	0.0%
Capital Outlay	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	\$ 519.5	\$ -	\$ -	\$ -	\$ -	0.0%
Total Full-Time Positions		0	0	0	0	



SPECIAL REVENUE FUND BUDGET (in \$000's) - SPORTS/SPECIAL INTEREST CLASSES FUND [151]

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 10.5	\$ -	\$ -	\$ -	\$ -	0.0%
Professional/Contractual Services	73.2	0.0	0.0	0.0	0.0	0.0%
Operating Expenses	17.9	0.0	0.0	0.0	0.0	0.0%
Other Charges/Services	45.1	0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	\$ 146.7	\$ -	\$ -	\$ -	\$ -	0.0%
Total Full-Time Positions		0	0	0	0	

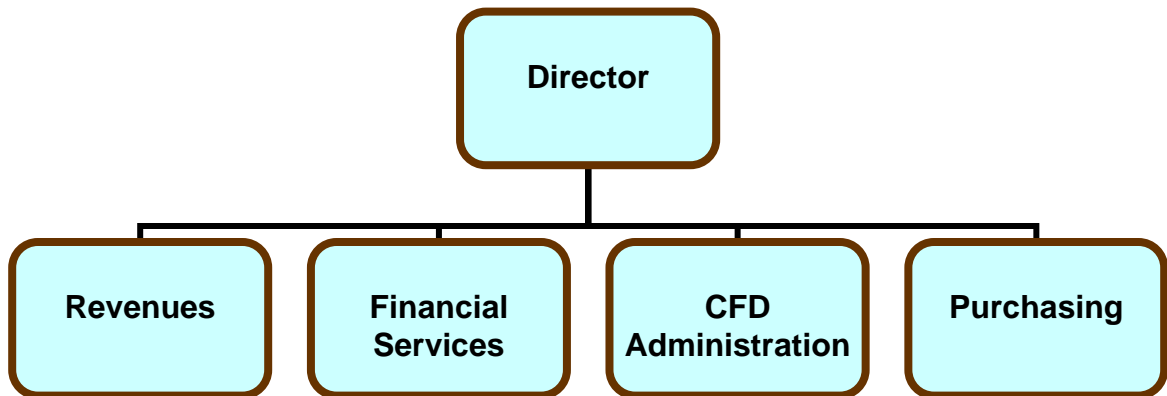


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FINANCE

The Finance Department is managed by the Finance Director, who is appointed by the Town Manager



MISSION STATEMENT

The Finance Department provides our internal and external customers professional, courteous and reliable services that are timely, accurate and valuable.

ABOUT THE DEPARTMENT

The Finance Department provides internal services to the Town and external services to residents and investors. Internal services include accounting and monthly reporting, budget preparation and monitoring, and cash management. External services include billings for Improvement District and Community Facility District special assessments and taxpayer assistance on local tax issues.

Department objectives for FY2010-11 include:

GOAL 5, OBJECTIVE 1: Concurrently with the adoption of the FY2010-11 operating budget, implement the financial policy of budgeting an operating reserve of 20% to 25% of projected revenues. Continue throughout the fiscal year to monitor and manage the operating budgets for fiscal responsibility within available funding limits. (Town Manager, Finance)

GOAL 5, OBJECTIVE 2: Propose an updated user fee schedule based on the recommendations from the user fee study completed in FY2009-10 for Council consideration and adoption for building and safety, construction and permitting, and planning and zoning services by the end of the first quarter of FY2010-11. (Community Development, Fire/Building Safety, Finance)



GOAL 5, OBJECTIVE 4: (Carryover) Revise and update the Town Procurement Code to reflect current best practices and present for administration and Council consideration by the second quarter of FY2010-11. (Finance)

GOAL 5, OBJECTIVE 10: Establish a vehicle replacement fund concurrent with the adoption of the FY2010-11 budget to receive the proceeds from the sale of all excess vehicles and budget contributions from each department with assigned fleet vehicles. If financially feasible, implement additional replacement funds for operating equipment, technology equipment and or facilities to be funded with contributions from each department. (Public Works, Information Technology, Finance)

GOAL 5, OBJECTIVE 11: Transfer flood irrigation services to the Water Resources enterprise concurrently with the adoption of the FY2010-11 budget to ensure that groundwater replenishment credits are properly tracked. (Water Resources, Finance)

GOAL 5, OBJECTIVE 12: Analyze and prepare a report on the feasibility of requiring written refund requests for final utility bill overpayments of less than \$5.00. Provide the report to the Town Manager by the end of the third quarter of FY2010-11. (Water Resources, Finance)

GOAL 5, OBJECTIVE 13: Reevaluate all administrative fees and charges associated with utility billings. Present proposed changes for Council consideration and action by the end of the third quarter of FY2010-11. (Solid Waste, Water Resources, Finance)

GOAL 5, OBJECTIVE 15: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (All Departments, Town Engineer, Town Attorney)

GOAL 5, OBJECTIVE 16: Within each department, identify one specific process improvement project and implement it no later than the end of the second quarter of FY2010-11. Departments to work cooperatively to identify up to four process improvement projects that cut across department lines and implement them no later than the end of the third quarter of FY2010-11. (All Departments)

GOAL 5, OBJECTIVE 18: Provide staff in support of the centralized grants resource center in the Town Manager's Office. Ensure that recurring grant opportunities including, but not limited to CDBG, are timely filed. Provide written status reports to the Council at the end of the first and third quarters of FY2010-11. (Town Manager, All Departments)

Key work performed includes:

- Prepare monthly financial information for departments, administration and Council.
- Prepare and monitor the annual operating budget.
- Ensure all invoices for goods and services are paid timely.
- Bill developers and others for services rendered by the Town or through contractors.



- Ensure all government and regulatory filings are completed accurately and timely.
- Administer the purchasing card program for the Town.
- Issue requests for bids and requests for quotes as needed.
- Administer Town participation in multiple purchasing pools to minimize time and resources required to obtain necessary goods and services.
- Issue semi-annual billings for Community Facility District and Improvement District special assessments, process payments and undertake collection efforts as necessary.
- Coordinate development of the 5-Year Capital Improvement Program
- Develop Full Cost and OMB Circ A-87 Cost Allocation plans biannually or as needed.
- Serve as financial advisor to Town management.
- Prepare financial analysis and review to assist in effective management of Town resources.

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of Accounts Payable Invoices Processed	11,939	20,000	12,000	8,800	8,500
# of Accounts Payable Checks Issued	6,052		6,100	4,300	4,200
# of Purchase Orders Processed	1,472	662	662	860	860
# of Special Assessment Billings Issued	24,181	24,200	24,200	23,137	23,300
# of Rental TPT Taxpayers	406	405	420	450	495
# of External Audits Handled for Other Departments	3	5	4	3	3

BUDGET and STAFFING

The Finance Department's proposed budget for FY2010-2011 is reduced almost 40% from the adopted budget for FY2009-2010. The Finance Department administers eight debt service funds, fourteen SLIDs (street lighting improvement districts), two improvement districts with five funds, and eleven CFDs (community facilities districts) with 42 funds. Information about those funds will be found in other sections of this document.

In addition to the funds administered by the Department, the Finance Department also has responsibility for two special revenue funds created in FY2009-2010: the Replacement Reserve Fund and the Economic Development Reinvestment Fund. Both funds were established to comply with the financial policies and procedures adopted by the Town Council during FY2009-2010. The Replacement Reserve Fund will be used to begin to set aside money to replace operating



equipment and facilities as they reach the end of their useful lives. The Economic Development Reinvestment Fund will be used to set aside certain non-recurring revenues (construction sales tax, building related permits and fees, and related property tax) from new commercial projects in Town that will then be available to provide additional infrastructure to attract additional commercial development. Because the amounts in both funds will be used for capital improvements, the budget detail on those funds will be found in another section of this document.

GENERAL FUND BUDGET (in \$000's) - FINANCE DEPARTMENT

Description	FY2008-09	FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual	
Personnel	\$ 833.1	\$ 1,316.7	\$ 1,018.7	\$ 1,018.7	\$ 817.7 -19.7%
Professional/Contractual Services	233.5	210.0	176.6	176.6	108.5 -38.6%
Operating Expenses	33.5	35.1	25.8	9.8	15.0 53.1%
Professional Development	4.9	13.5	7.0	2.2	11.5 422.7%
Other Charges/Services	9.3	8.7	8.7	6.6	8.7 31.8%
TOTAL APPROPRIATIONS	\$ 1,114.3	\$ 1,584.0	\$ 1,236.8	\$ 1,213.9	\$ 961.4 -20.8%
Total Full-Time Positions	20.0	18.0	-	11.0	11.0

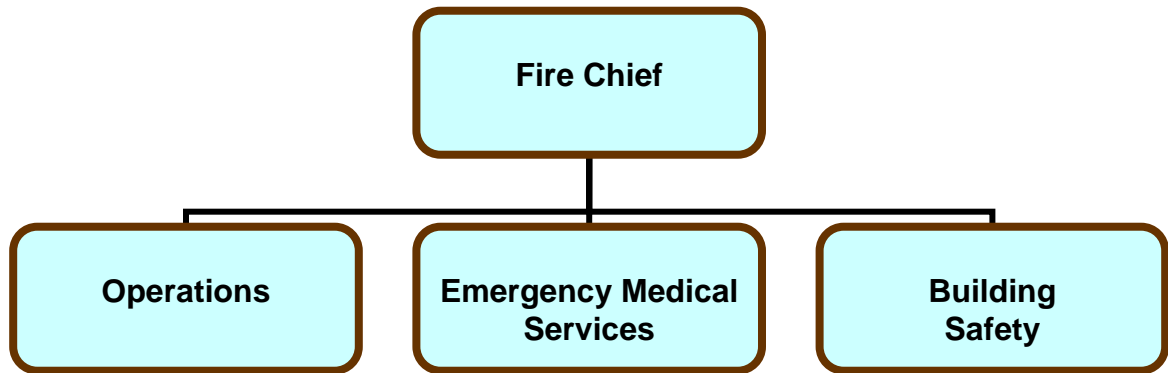
VOLUNTEER FIREMAN PENSION FUND (in \$000's) [040]

Description	FY2008-09	FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual	
Operating Supplies/Equipment	\$ 2.6	\$ 17.7	\$ 17.7	\$ 17.7	\$ 2.6 -85.3%
Reserves	0.0	227.0	189.5	0.0	186.9 100.0%
TOTAL APPROPRIATIONS	\$ 2.6	\$ 244.7	\$ 207.2	\$ 17.7	\$ 189.5 970.6%



FIRE

The Fire Department is managed by the Fire Chief, who is appointed by the Town Manager



MISSION STATEMENT

The Buckeye Fire Department strives to be a high performance fire and rescue department, with a reputation for excellence, continuous improvement and member satisfaction. "To be the Best and Build for the Future."

ABOUT THE DEPARTMENT

The Fire Department operates six fire stations in the major established communities throughout Buckeye. One station includes a ladder company that is available to respond as needed. The Department has established a standard that one half of all certified firefighters shall also be certified EMTs.

The Fire Department also includes the Building Safety division which provides building inspections and issues building, business and other permits. This division was transferred from the Community Development Department during FY2008-2009. During FY2009-2010, the Fire Department assumed responsibility for maintaining the Louis B. Hazelton Memorial Cemetery and providing burial site preparation and funeral set-up. One staff was transferred from the Community Services Department to support this activity.

Department objectives for FY2010-11 include:

GOAL 1, OBJECTIVE 2: Present a Nuisance Alarm Ordinance for Council consideration by September 30, 2010 to free public safety personnel for activities of benefit to the community. (Police, Fire)



GOAL 1, OBJECTIVE 4: Continue to explore alternative service delivery models for fire and emergency medical response services that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (Fire)

GOAL 1, OBJECTIVE 5: Provide training to ensure that at least 50% of Town employees are certified to provide CPR by the end of FY2010-11. (Fire, Human Resources/Risk Management)

GOAL 1, OBJECTIVE 7: Establish a public safety volunteer program by the end of FY2010-11 in support of the Town's public safety services. (Police, Fire)

GOAL 2, OBJECTIVE 5: Complete design and begin construction of Verrado Fire Station 703 by the end of the third quarter, FY2010-11. (Fire, Public Works)

GOAL 3, OBJECTIVE 4: Review the International Building Code promulgated by the International Code Council (ICC), formerly known as the International Council of Building Officials (ICBO) and propose changes to the Buckeye building code, as appropriate, for Council adoption by the end of the second quarter of FY2010-11. (Fire/Building Safety)

GOAL 5, OBJECTIVE 2: Propose an updated user fee schedule based on the recommendations from the user fee study completed in FY2009-10 for Council consideration and adoption for building and safety, construction and permitting, and planning and zoning services by the end of the first quarter of FY2010-11. (Community Development, Fire/Building Safety, Finance)

GOAL 5, OBJECTIVE 7: Evaluate the feasibility of implementing a program to recover Town costs from responding to transportation-related incidents on I-10, Arizona SR85, and MC85. Present a report to the Town Manager by the end of the second quarter, FY 2010-11. (Fire)

GOAL 5, OBJECTIVE 15: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (All Departments, Town Engineer, Town Attorney)

GOAL 5, OBJECTIVE 16: Within each department, identify one specific process improvement project and implement it no later than the end of the second quarter of FY2010-11. Departments to work cooperatively to identify up to four process improvement projects that cut across department lines and implement them no later than the end of the third quarter of FY2010-11. (All Departments)

GOAL 5, OBJECTIVE 18: Provide staff in support of the centralized grants resource center in the Town Manager's Office. Ensure that recurring grant opportunities including, but not limited to CDBG, are timely filed. Provide written status reports to the Council at the end of the first and third quarters of FY2010-11. (Town Manager, All Departments)

Key work performed includes:

- Maintain operating proficiencies in order to respond to emergencies of all types.



- Maintain Emergency Medical Service (EMS) competencies and staffing (EMT and paramedic) to ensure complete EMS coverage.
- Provide public education for fire safety, plan review for new construction, annual inspections, fire investigations, hazardous material inspections and management.
- Issue and track building permits.
- Conduct building construction inspections.
- Provide plan reviews for compliance with adopted codes and standards.
- Coordinate with the Town Engineer and contractors to ensure timely plan review services.
- Maintain safety standards for internal and external customers.
- Coordinate and regulate all new and existing business licenses.

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of Total Incidents	3,809	N/A	N/A	4,614	5,998
# of EMS-related Incidents	2,988	N/A	N/A	3,467	4,195
# of Fire-related Incidents	520	N/A	N/A	548	560
# of Other Incidents	301	N/A	N/A	598	1,243
# of Units Dispatched by Fire Station:					
Station 701 (Downtown)	1,664	N/A	N/A	1,528	1,681
EMS-related Incidents	1,305	N/A	N/A	1,214	1,335
Fire -related Incidents	236	N/A	N/A	214	235
Station 702 (Sundance)	1,764	N/A	N/A	1,447	1,592
EMS-related Incidents	1,313	N/A	N/A	1,077	1,185
Fire -related Incidents	312	N/A	N/A	200	220
Station 703 (Verrado)	826	N/A	N/A	347	382
EMS-related Incidents	546	N/A	N/A	217	239
Fire -related Incidents	191	N/A	N/A	83	91
Station 704 (Festival Ranch)	214	N/A	N/A	181	199
EMS-related Incidents	152	N/A	N/A	137	151
Fire -related Incidents	41	N/A	N/A	21	23
Station 705 (Tartesso)	265	N/A	N/A	228	251
EMS-related Incidents	168	N/A	N/A	135	149
Fire -related Incidents	52	N/A	N/A	56	62
Station 6 (West Park)	760	N/A	N/A	677	745
# of EMS-related Incidents	483	N/A	N/A	430	473
# of Fire -related Incidents	125	N/A	N/A	125	138
# of Units Dispatched (Total)	4,393	N/A	N/A	4,408	4,850
EMS-related Incidents (Total)	3,967	N/A	N/A	3,210	3,532
Fire -related Incidents (Total)	957	N/A	N/A	699	769
# of Training Hours per Firefighter	600	480	480	480	480



Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of Commercial Building Permits Issued	39	Unk	45	32	32
# of Residential Building Permits Issued	594	Unk	600	472	500
# of Other Permits Issued (includes civil/engineering)	1,196	Unk	1,200	1,739	1,600
# of Cemetery Burials	59	100	100	90	90
# of Business License Renewals	592	550	550	1,300	1,300
# of Total Business Licenses Issued	387	550	550	346	400

BUDGET and STAFFING

Public safety operations are proposed to be funded for FY2010-2011 at slightly over 90% of the adopted FY2009-2010 budget. The reduction is primarily attributable to the across-the-board salary reduction, along with the elimination of two command positions, one vacant position and one retirement in FY2009-2010. No filled firefighter positions have been eliminated to date. The proposed budget for the building safety division is reduced by almost 39% from the adopted FY2009-2010 budget. Staffing reductions in a continuing response to declining service demands are the primary source of the budget reduction in this division.

Operational changes incorporated in this budget proposal include:

- Through e-delivery and train-the-trainer programs, the Fire Department will meet continuing certification education requirements in-house;
- The Town's two ladder trucks will be placed in reserve mode to the extent practical;
- Firemen have agreed to forego their uniform allowance for station wear.

The Department was awarded an ARRA stimulus grant in FY2009-2010 for the construction of a permanent fire station in the Verrado community. This activity will not be funded through the general fund, but will use a combination of grant funds, developer contributions, and impact fees. Because that station already exists in a temporary facility, no incremental operating costs will be incurred when the construction is complete.

The Fire Department continues to make effective use of grant funding to support their needs. The Fire Department was awarded a S.A.F.E.R. grant in March, 2008 which provides a subsidy for six firefighter positions. The subsidy is provided on a declining scale over a period of five years. The proposed FY2010-2011 budget includes a subsidy of about \$111,000 in support of salary and benefit costs of slightly over \$322,000. The final subsidy payments will be received in FY2011-2012 and are expected to be almost \$56,000.

The Fire Department has responsibility for only one special revenue fund in support of operations for FY2010-2011. Budget information on impact fee funds and capital improvement funds are included in other sections of this document.



GENERAL FUND BUDGET (in \$000's) - FIRE DEPARTMENT /PUBLIC SAFETY DIVISION

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 5,560.9	\$ 6,919.7	\$ 6,627.3	\$ 6,627.1	\$ 6,269.1	-5.4%
Professional/Contractual Services	283.7	365.0	365.0	408.0	365.0	-10.5%
Repairs/Maintenance	21.8	0.0	0.0	0.0	0.0	0.0%
Operating Expenses	362.3	306.3	354.6	256.6	230.8	-10.1%
Professional Development	51.9	75.8	75.8	35.5	56.0	57.7%
Other Charges/Services	2,367.3	0.4	4.6	5.4	10.4	92.6%
Capital Outlay	12.1	12.1	12.1	12.1	12.1	0.0%
TOTAL APPROPRIATIONS	\$ 8,660.0	\$ 7,679.3	\$ 7,439.4	\$ 7,344.7	\$ 6,943.4	-5.5%
Total FTE Positions	88.00	87.00	-	83.00	83.00	

GENERAL FUND BUDGET (in \$000's) - FIRE DEPARTMENT /BUILDING SAFETY DIVISION

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 851.8	\$ 951.9	\$ 761.1	\$ 761.1	\$ 514.6	-32.4%
Professional/Contractual Services	0.0	23.0	62.0	60.5	85.0	40.5%
Operating Expenses	4.4	49.5	41.5	27.5	29.5	7.3%
Professional Development	3.9	11.0	5.0	3.0	5.0	66.7%
Other Charges/Services	0.0	0.0	1.2	3.0	3.0	0.0%
TOTAL APPROPRIATIONS	\$ 860.1	\$ 1,035.4	\$ 870.8	\$ 855.1	\$ 637.1	-25.5%
Total Full-Time Positions	14.00	14.00	-	8.30	8.30	

SPECIAL REVENUE FUND BUDGET (in \$000's) - FIRE GRANTS FUND [075]

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Other Charges/Services	\$ 165.6	\$ 1,797.0	\$ 1,653.0	\$ 451.7	\$ 325.8	-27.9%
Capaital Outlay	0.0	0.0	\$ 70.3	\$ 70.3	\$ 1,101.0	1466.1%
TOTAL APPROPRIATIONS	\$ 165.6	\$ 1,797.0	\$ 1,723.3	\$ 522.0	\$ 1,426.8	173.3%

In prior fiscal years, the operations of the fire stations at Tartesso and Festival Ranch, along with firefighters funded in part through a S.A.F.E.R. grant, were budgeted and accounted for in separate Special Revenue Funds. For FY2009-10, all of these operations were budgeted in the General



Town of Buckeye
Proposed 2010-11 Budget

Department Budgets

Fund primarily because they were being funded, and continue to be funded, by the General Fund. The historical budget data is included for informational purposes only.

SPECIAL REVENUE FUND BUDGET (in \$000's) - FESTIVAL FIRE FUND [069]

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 951.7	\$ -	\$ 34.9	\$ 34.9	\$ -	0.0%
Operating Expenses	7.0	0.0	0.0	0.0	0.0	0.0%
Other Charges/Services	874.7	0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	\$ 1,833.4	\$ -	\$ 34.9	\$ 34.9	\$ -	0.0%
Total Full-Time Positions	12.00	0	0	0	0	

SPECIAL REVENUE FUND BUDGET (in \$000's) - TARTESSO FIRE FUND [502]

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 1,224.8	\$ -	\$ 52.0	\$ 52.0	\$ -	0.0%
Operating Expenses	18.2	0.0	0.0	0.0	0.0	0.0%
Other Charges/Services	1,124.7	0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	\$ 2,367.7	\$ -	\$ 52.0	\$ 52.0	\$ -	0.0%
Total Full-Time Positions	14.00	0	0	0	0	

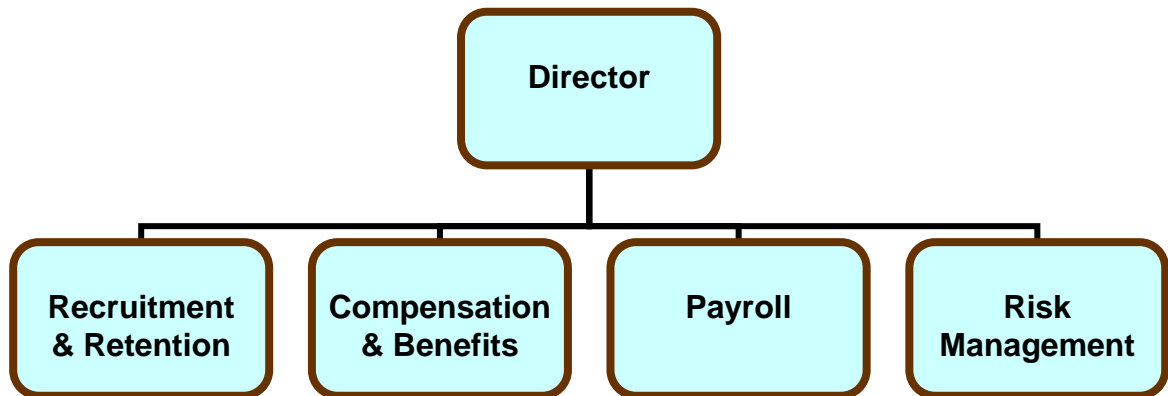
SPECIAL REVENUE FUND BUDGET (in \$000's) - S.A.F.E.R. GRANT FUND [520]

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 372.9	\$ -	\$ -	\$ -	\$ -	0.0%
TOTAL APPROPRIATIONS	\$ 372.9	\$ -	\$ -	\$ -	\$ -	0.0%
Total Full-Time Positions	6.00	0	0	0	0	



HUMAN RESOURCES

The department is managed by the Human Resources Director. The Director is appointed by the Town Manager.



MISSION STATEMENT

Human Resources will take a leadership role and provide service in support of the Town's Vision by promoting the concept that our employees are our most valuable resource and will be treated as such.

ABOUT THE DEPARTMENT

The Human Resources Department achieves its mission statement by:

- ✓ Recruiting, promoting, and retaining the best qualified people, recognizing and encouraging the values of diversity in the work place.
- ✓ Providing a competitive salary and benefit package and developing the full potential of our work force by providing training and development for career enhancement subject to budget availability.
- ✓ Providing a work atmosphere that is safe, healthy, and secure and remains conscious of long-term family and community goals.
- ✓ Establishing, administering and effectively communicating sound policies, rules and practices that treat employees with dignity and equality while maintaining the Town's compliance with employment and labor laws.

Department objectives for FY2010-11 include:

GOAL 1, OBJECTIVE 5: Provide training to ensure that at least 50% of Town employees are certified to provide CPR by the end of FY2010-11. (Fire, Human Resources/Risk Management)



GOAL 3, OBJECTIVE 7: Establish and implement a plan to reduce Town facilities energy usage through a comprehensive energy usage audit with the first step to replace all fluorescent T-12 lamps, fixtures and ballasts with T-8 lamps, fixtures and ballasts by the end of FY2010-11. (Public Works, Human Resources/Risk Management)

GOAL 5, OBJECTIVE 15: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (All Departments, Town Engineer, Town Attorney)

GOAL 5, OBJECTIVE 16: Within each department, identify one specific process improvement project and implement it no later than the end of the second quarter of FY2010-11. Departments to work cooperatively to identify up to four process improvement projects that cut across department lines and implement them no later than the end of the third quarter of FY2010-11. (All Departments)

GOAL 5, OBJECTIVE 18: Provide staff in support of the centralized grants resource center in the Town Manager's Office. Ensure that recurring grant opportunities including, but not limited to CDBG, are timely filed. Provide written status reports to the Council at the end of the first and third quarters of FY2010-11. (Town Manager, All Departments)

GOAL 5, OBJECTIVE 23: Implement programs, if appropriate and as necessary, identified during FY2009-10 to reduce workers' compensation and liability claims occurrence and re-occurrences. Provide written status reports to the Town Manager at the end of the first and third quarters of FY2010-11. (Human Resources/Risk Management)

Key work performed includes:

- Facilitation for directors and managers in identifying staffing needs, sourcing and interviewing a pool of qualified candidates, and hiring and/or promoting staff that best fits the organization's culture and needs.
- Design, implementation and administration of employee compensation and benefit plans in such a way as to properly attract new employees and motivate and reward existing employees, while at the same time balancing these plans with the economic realities of Buckeye's town government.
- Administration of an employee wellness program to include telephonic seminars, flu shots and mammograms.
- Building an effective and ongoing relationship between employer and employee, based on the Town's values, that can evolve with changes in laws, regulations, and the service needs of the Town.
- Develop, administer and maintain employment related notifications, communications and records that are accurate, up-to-date, and compliant with federal, state, county and town statutes, ordinances and rules and/or regulations.
- Enhance the organization's culture through career development programs that are an effective retention tool, improve communications, broaden employee skills, and raise employee morale and job satisfaction.



- Administer the payroll function to issue paychecks, including withholdings, garnishments, benefit reconciliation, other compliance reporting and W-2's in an accurate and timely manner.
- Administer a comprehensive town-wide safety program in compliance with Federal and State regulations.
- Administer a risk management program which ensures that risk is minimized and that valid and timely claims are filed and training in loss and accident prevention is conducted.
- Procure insurance to protect the town's assets.
- Administer insurance claims for property, general liability and workers' compensation.
- Administer the Town's tuition assistance program as and when funding is available.
- Provide assistance to residents filing passport applications.

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of Supervisor/Employee Training Opportunities Offered	34	75	75	30	30
# of Employees Enrolled in Town Health-Insurance Coverage	351	350	350	298	300
# of Individuals (including dependents) with Town Health	932	850	850	843	830
# of Positions Posted	75	50	50	35	30
# of Applications Processed	4,402	7,500	7,500	2,100	2,000
# of Payroll Checks Processed	13,382	11,000	11,000	10,900	10,000
# of Garnishments, Other Checks Processed	N/A	N/A	N/A	460	450
# of Women Receiving Mammograms	35	40	40	31	30
# of Flu Shots Administered	99	100	100	110	100
# of Passport Applications Processed with No Errors	969	800	800	1,000	1,000
# of Workers' Compensation Claims	50	N/A	N/A	30	25
Average Cost per Workers' Compensation Claim	\$6,100.00	N/A	N/A	\$ 12,124	N/A
# of Employees on Light Duty	31	N/A	N/A	15	20
# of Property and Casualty Claims	53	N/A	N/A	24	N/A
Average Cost per Property & Casualty Claim	\$2,215.00	N/A	N/A	\$ 2,475	N/A
N/A - Not Available					

BUDGET and STAFFING

The Human Resources Department budget and staffing for FY2010-11 reflects a reduction of two personnel. One employee retired and that position will not be refilled. The Department will outsource payroll administration in FY2010-11, eliminating one position. The net impact of these changes is a budget reduction of slightly over 20% from the approved FY2009-2010 budget.



The Town's Risk Management function is provided from the Human Resources Department. Risk Management is ultimately the responsible party for the record keeping, program assurance and training documentation in the following areas:

Annual fire extinguisher servicing;
Annual fire sprinkler/alarm servicing;
Portacount fit testing supplies and annual calibration;
Annual spirometry testing;
Safety training;
Hepatitis vaccination program;
Drug/ alcohol testing; and
CDL physical examinations.

As such, the FY2010-2011 proposed budget for the Risk Management fund reflects the costs associated with these functions. The Fire Department will be responsible for CPR testing equipment and cards, and the Police Department will be responsible for ballistic vest replacement. All Town property, general liability and workers compensation insurance coverage and premiums will be budgeted through the Risk Management Fund for FY2010-2011.

GENERAL FUND BUDGET (in \$000's) - HUMAN RESOURCES DEPARTMENT

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 708.0	\$ 642.3	\$ 587.4	\$ 587.4	\$ 450.4	-23.3%
Professional/Contractual Services	192.6	69.3	91.9	40.5	120.9	198.5%
Repairs/Maintenance	0.0	0.7	0.6	0.1	0.0	100.0%
Operating Expenses	17.9	23.6	22.3	10.7	16.8	57.0%
Professional Development	2.6	5.6	4.8	4.8	2.8	-41.7%
Other Charges/Services	2.5	4.8	4.1	2.6	3.8	46.2%
TOTAL APPROPRIATIONS	\$ 923.6	\$ 746.3	\$ 711.1	\$ 646.1	\$ 594.7	-8.0%
Total Full-Time Positions	7.50	7.50	-	5.50	5.50	

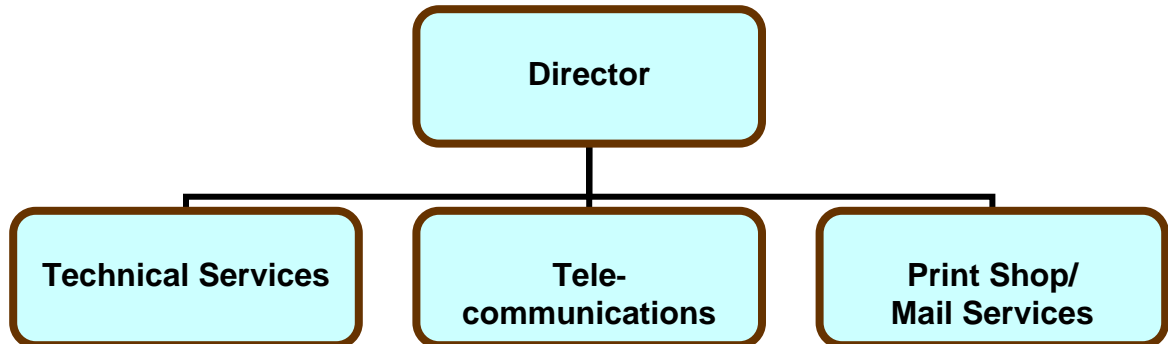
SPECIAL REVENUE FUND - RISK MANAGEMENT FUND [125]

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Other Charges/Services	\$ 149.4	\$ 150.0	\$ 150.0	\$ 82.4	\$ 736.0	793.2%
Reserves for Future Claims	0.0	203.7	242.9	0.0	625.0	100.0%
TOTAL APPROPRIATIONS	\$ 149.4	\$ 353.7	\$ 392.9	\$ 82.4	\$ 1,361.0	1551.7%



INFORMATION TECHNOLOGY

The department is managed by the Information Technology Director. The Director is appointed by the Town Manager.



MISSION STATEMENT

The mission of the Town of Buckeye Information Technology Department is to provide the Town of Buckeye with timely, cost-effective, reliable and secure access to the technology resources appropriate to the mission and goals of the Town, and to provide assistance and advice in its use.

ABOUT THE DEPARTMENT

The Information Technology Department provides the technology and support that Town Departments rely on to perform their duties and meet the needs of the public. They develop and implement policies and procedures to ensure privacy and security for data gathered and maintained by the Town in the performance of its functions.

Department objectives for FY2010-11 include:

GOAL 1, OBJECTIVE 1: Implement interactive property crime reporting technology by September 30, 2010 to free police officers for active crime prevention and intervention activities and to maintain responsiveness to Code 1 and Code 2 calls for service. Include a proactive public education awareness effort for this new service. (Police, Information Technology)

GOAL 5, OBJECTIVE 3: Research potential cost savings and or service enhancements possible with the outsourcing of various information technology services. Provide a report with recommendations to the Town Manager by the end of the first quarter of FY2010-11. (Information Technology)



GOAL 5, OBJECTIVE 10: Establish a vehicle replacement fund concurrent with the adoption of the FY2010-11 budget to receive the proceeds from the sale of all excess vehicles and budget contributions from each department with assigned fleet vehicles. If financially feasible, implement additional replacement funds for operating equipment, technology equipment and or facilities to be funded with contributions from each department. (Public Works, Information Technology, Finance)

GOAL 5, OBJECTIVE 15: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (All Departments, Town Engineer, Town Attorney)

GOAL 5, OBJECTIVE 16: Within each department, identify one specific process improvement project and implement it no later than the end of the second quarter of FY2010-11. Departments to work cooperatively to identify up to four process improvement projects that cut across department lines and implement them no later than the end of the third quarter of FY2010-11. (All Departments)

GOAL 5, OBJECTIVE 18: Provide staff in support of the centralized grants resource center in the Town Manager's Office. Ensure that recurring grant opportunities including, but not limited to CDBG, are timely filed. Provide written status reports to the Council at the end of the first and third quarters of FY2010-11. (Town Manager, All Departments)

GOAL 5, OBJECTIVE 19: Identify currently owned programs to be used for citizen involvement (e-gov) and to replace the intranet to achieve annual reductions in software licensing costs by August 31, 2010. Complete staff training by the end of the second quarter of FY2010-11. (Information Technology)

GOAL 5, OBJECTIVE 20: Enhance interdepartmental cooperation and effectiveness through the use of collaboration software currently available under existing software licensing agreements. Establish a test group by the end of the first quarter of FY2010-11. (Information Technology)

GOAL 5, OBJECTIVE 21: Complete a Town-wide analysis of print/copy/mail processes and procedures for possible cost savings or process improvements and report to the Town Manager by the end of the first quarter of FY2010-11. (Information Technology)

GOAL 5, OBJECTIVE 24: Implement an Enterprise Document Management System to enhance document storage, retrieval and retention in Information Technology and Town Manager departments during FY 2010-11. Prepare a written plan for deployment to all departments identifying necessary and available resources and provide the plan to the Town Manager by the end of the third quarter of FY2010-11 for possible inclusion in subsequent budget proposals. (Information Technology)

Key work performed includes:

- Provide support and direction to meet the information, technology and services needs and goals of the IT department and the Town.



- Administer, update and maintain systems and services that affect the Town's technology infrastructure on an enterprise level.
- Provide technical assistance and support for the information and technology systems necessary to maintain the daily operations of the Town.
- Administer, update and maintain voice and data systems accessibility.
- Ensure business continuity, security, integrity and reliability.
- Manage operation of the contacted Town-wide print shop and mail service.

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of Service Requests Completed	5,893	6,250	6,250	5,500	5,750
Average Time to Complete Service Requests (in Hours)	60	72	72	78	72
# of Computers Maintained	316	375	325	322	320
Network Storage in Terabytes	62	62	62	62	62
# of IP Phone Devices	268	275	290	250	260
# of E-mail/ Network Accounts	423	450	430	420	425
# of Networked Locations	30	31	32	32	33
# of WAN (Wide Area Network) Devices	77	82	82	88	92
# of Servers	50	50	50	51	48
# of Aircards (Data)	108	125	115	111	115
# of Cell Phones	191	230	200	165	175
Incoming Mail Processed (Average per Month)	49,000	56,000	53,000	53,000	55,000

BUDGET and STAFFING

There is a proposed reduction of about 14% from the approved FY2009-2010 budget. The reductions are expected to be generated from contractual and other operating cost reductions, with no reductions in staffing. The cost for all enterprise-wide software licensing fees continues to be consolidated in the Information Technology Department budget in an effort to ensure compliance with software licensing requirements and restrictions. The Information Technology Department has responsibility for one special revenue fund which is used to supplement the general operating budget of the Department. Information on the special revenue fund that supports capital expenditures is included in another section of this document.



Town of Buckeye
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GENERAL FUND BUDGET (in \$000's) - INFORMATION TECHNOLOGY DEPARTMENT

Description	FY2008-09		FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual		
Personnel	\$ 609.4	\$ 486.8	\$ 476.0	\$ 486.3	\$ 462.5	-4.9%
Professional/Contractual Services	711.2	749.5	714.6	673.3	673.5	0.0%
Repairs/Maintenance	0.0	90.0	90.0	6.0	40.0	566.7%
Operating Expenses	84.6	72.6	37.0	36.7	38.1	3.8%
Professional Development	6.6	8.4	8.4	4.1	5.9	43.9%
Other Charges/Services	7.8	5.8	5.8	5.8	0.0	-100.0%
Capital Outlay	12.2	0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	\$ 1,431.8	\$ 1,413.1	\$ 1,331.8	\$ 1,212.2	\$ 1,220.0	0.6%
Total Full-Time Positions	6.0	6.0	-	6.0	6.0	

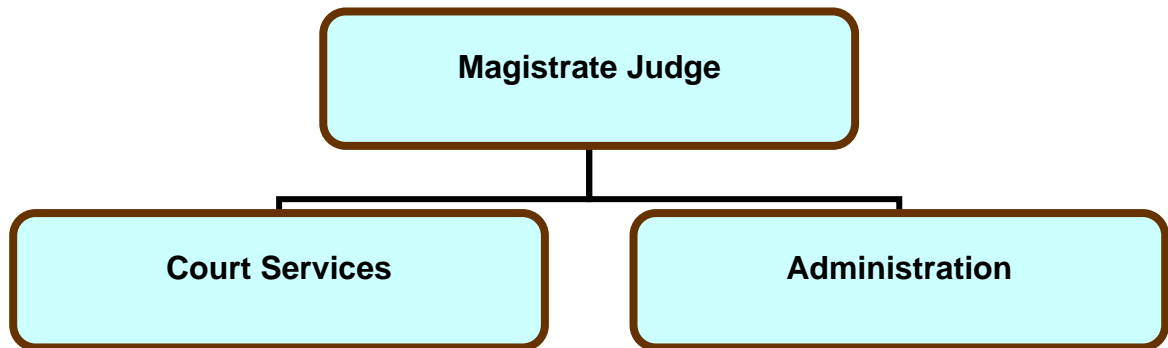
SPECIAL REVENUE FUND (in \$100's) - TECHNOLOGY LIFE CYCLE MANAGEMENT FUND [655]

Description	FY2008-09		FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual		
Other Charges/Services	\$ 76.9	\$ 115.1	\$ 61.6	\$ 21.0	\$ 40.6	93.3%
TOTAL APPROPRIATIONS	\$ 76.9	\$ 115.1	\$ 61.6	\$ 21.0	\$ 40.6	93.3%



MAGISTRATE

The department is managed by the Town's Magistrate Judge. The Town Council appoints the Magistrate Judge.



MISSION STATEMENT

The Magistrate Court will provide all citizens with judicial services in conformance with statutory requirements in an efficient and timely manner.

ABOUT THE DEPARTMENT

The Magistrate Court is assigned specific duties and responsibilities under Arizona state law.

Department objectives for FY2010-11 include:

GOAL 5, OBJECTIVE 15: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (All Departments, Town Engineer, Town Attorney)

GOAL 5, OBJECTIVE 16: Within each department, identify one specific process improvement project and implement it no later than the end of the second quarter of FY2010-11. Departments to work cooperatively to identify up to four process improvement projects that cut across department lines and implement them no later than the end of the third quarter of FY2010-11. (All Departments)

GOAL 5, OBJECTIVE 18: Provide staff in support of the centralized grants resource center in the Town Manager's Office. Ensure that recurring grant opportunities including, but not limited to CDBG, are timely filed. Provide written status reports to the Council at the end of the first and third quarters of FY2010-11. (Town Manager, All Departments)



Key work performed includes:

- Provide support to the Magistrate Judge by processing all documents related to court functions.
- Perform fiduciary responsibilities by collecting and disbursing fines, fees and restitution.

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of Cases Filed	8,232	9,825	9,825	10,815	11,680
# of Cases Adjudicated	8,027	9,825	9,825	10,256	11,076
# of Warrants Issued: FTP	417	490	490	440	464
# of Warrants Issued: FTA	308	495	495	431	483
# of Orders of Protection/Injunctions Issued	101	125	125	150	176
# of DUIs	382	450	450	306	315
# of Misdemeanors	1,247	1,500	1,500	1,476	1,550
# of Civil Traffic	4,124	5,000	5,000	6,740	8,400
# of Criminal Traffic	543	750	750	803	990
# of Parking Citations	1,835	2,000	2,000	1,340	1,400

BUDGET and STAFFING

The Magistrate Department proposed budget for FY2010-2011 is increased almost 16% over the approved FY2009-2010 budget. During FY2009-2010, the Justice Court was moved to a new location. When the Magistrate Court and Justice Court were co-located, certain savings had been possible which now must be funded solely by the Town. Contract security services and Supreme Court mandated connectivity are the primary reasons for the increase. Also during FY2009-2010, the sitting Magistrate Judge retired. Contractual services for the services of an interim judge are budgeted into FY2010-2011 until the Council appoints a new Judge.

The move of the Justice Court has made more space available for Magistrate Court staff. Special revenue fund monies are available to pay for needed equipment and facilities that should improve working conditions for the Court.

The Magistrate Court has responsibility for two special revenue funds. Amounts in those funds may be used only with the express approval of the Arizona Supreme Court. In prior years, JCEF receipts were handled through a single account in the Town's general fund. To provide increased accountability, the funds are segregated in a special revenue fund.



GENERAL FUND BUDGET (in \$000's) - MAGISTRATE COURT

Description	FY2008-09	FY2009-10			FY2010-11	Change from Est Actual
	Final	Adopted	Revised	Est Actual	Proposed	
Personnel	\$ 397.8	\$ 391.0	\$ 373.5	\$ 373.5	\$ 419.2	12.2%
Professional/Contractual Services	18.6	23.6	76.5	73.9	62.2	-15.8%
Repairs/Maintenance	5.3	5.5	5.5	6.8	0.0	-100.0%
Operating Expenses	25.7	5.4	5.4	5.0	4.8	-4.0%
Professional Development	2.3	2.3	2.3	1.1	1.8	63.6%
Other Charges/Services	1.7	1.5	3.5	1.7	8.8	417.6%
Capital Outlay	2.6	1.8	1.8	5.2	2.0	-61.5%
TOTAL APPROPRIATIONS	\$ 454.0	\$ 431.1	\$ 468.5	\$ 467.2	\$ 498.8	6.8%
Total Full-Time Positions	6.50	6.50	-	6.50	6.50	

SPECIAL REVENUE FUND BUDGET (in \$100's) - "FILL THE GAP" FUND [032]

Description	FY2008-09	FY2009-10			FY2010-11	Change from Est Actual
	Final	Adopted	Revised	Est Actual	Proposed	
Other Charges/Services	\$ -	\$ 11.9	\$ 12.7	\$ -	\$ 3.0	100.0%
Restricted Fund Balance	0.0	0.0	0.0	0.0	35.9	100.0%
TOTAL APPROPRIATIONS	\$ -	\$ 11.9	\$ 12.7	\$ -	\$ 38.9	100.0%

SPECIAL REVENUE FUND BUDGET (in \$100's) - JCEF FUND [033]

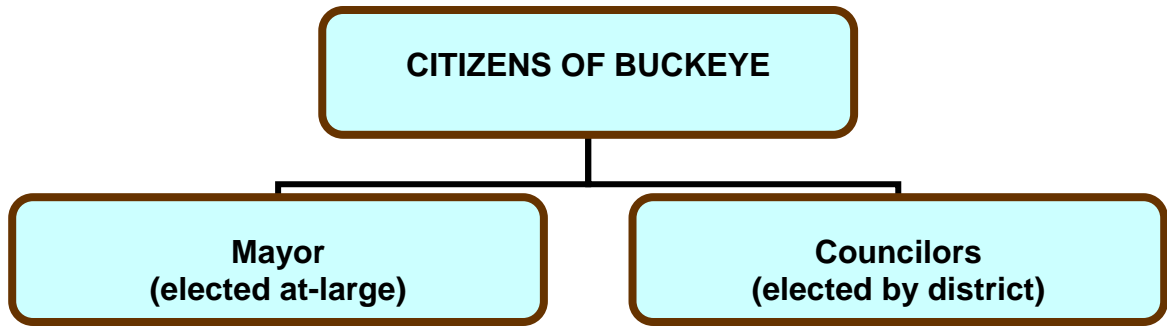
Description	FY2008-09	FY2009-10			FY2010-11	Change from Est Actual
	Final	Adopted	Revised	Est Actual	Proposed	
Other Charges/Services	\$ -	\$ -	\$ -	\$ 15.0	\$ 3.0	-80.0%
Restricted Fund Balance	0.0	0.0	0.0	0.0	72.2	100.0%
TOTAL APPROPRIATIONS	\$ -	\$ -	\$ -	\$ 15.0	\$ 75.2	100.0%



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MAYOR AND COUNCIL



The Mayor is elected on a nonpartisan ballot to represent the entire town for a four-year term expiring in July 2012. The Mayor represents the Town in official capacities and provides leadership to the Town Council, Council administrative staff and the community at large. The Mayor and Council provide policy direction for the Town that is implemented and executed by the Town Manager. The Mayor also chairs all Town Council meetings.

The Town Council has six (6) members elected by district on a nonpartisan ballot. They are elected for a four-year staggered term. Three council seats expire June 2010 and three seats expire June 2012. The Town Council serves as the legislative and policy-making body of the government and has responsibilities for enacting Town codes, appropriating funds (adopted budget) to conduct Town business and providing policy direction to the administrative staff. Pursuant to Town Code, the Town Council appoints a Town Manager who is responsible for carrying out its established policies and administering operations. The Mayor and Town Council are also responsible for appointing citizens to the Town's sixteen advisory boards and commissions.

The Mayor and Councilors serve on a variety of boards and commissions to ensure that the Town has a "place at the table" where matters of regional significance are discussed. During FY2009-2010, the Council voted to join the Regional Wireless Cooperative, which was formed to address public safety communications issues valley-wide.

Department objectives for FY2010-11 include:

GOAL 3, OBJECTIVE 2: Actively partner for the creation of a regional health-care complex within the Town of Buckeye, with construction to begin by the end of FY2010-11. (Town Manager, Mayor and Town Council)



BUDGET and STAFFING

The Mayor and Council budget for FY2009-10 is not significantly changed from the prior fiscal year. Councilors are provided a stipend of \$14,400 annually, and the Mayor receives a stipend of \$21,000. These amounts are established in law and can be changed only at the time a new Council is seated. The stipend for any elected official can not be changed during their term of office. The Mayor and each Councilor may receive either a monthly vehicle allowance or be reimbursed for out-of-pocket vehicle expenses associated with performing their elected duties.

GENERAL FUND BUDGET (in \$000's) - MAYOR AND TOWN COUNCIL

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 255.7	\$ 258.7	\$ 260.2	\$ 260.2	\$ 275.9	6.0%
Professional/ Contractual Services	0.0	0.0	8.5	8.5	0.0	-100.0%
Operating Expenses	39.9	49.2	37.7	27.0	33.2	23.0%
Professional Development	15.7	25.1	17.8	13.1	13.1	0.0%
Other Charges/Services	1.2	0.3	0.3	0.1	0.3	200.0%
TOTAL APPROPRIATIONS	\$ 312.5	\$ 333.3	\$ 324.5	\$ 308.9	\$ 322.5	4.4%
Total Full-Time Positions	1.0	1.0	-	1.0	1.0	



NON-DEPARTMENTAL

A variety of costs related to the Town's operation which are not directly or readily associated with a specific department are budgeted in this "pseudo-department", which is under the direction of the Town Manager's Office. The Department does not have a director or positions, and the Town Manager must approve the use of the Non-Departmental budget line items.

Budgeted amounts are included for the cost of the contracts for the Town Attorney, Town Engineer and Town Prosecutor, as well as a variety of other operating costs such as Chamber of Commerce support, dues to various organizations, and support for non-profit organizations that provide services to the public that are compatible with the Town's vision.

For operational purposes, the contracts for the Town Attorney and the Town Engineer are viewed as "out-sourced" departments. As such, they also participate in the objective setting process. Their objectives for FY2010-11 include:

GOAL 5, OBJECTIVE 22: Identify a process by the end of the first quarter of FY2010-11 to create a searchable "executive summary" database of the Town's development agreements, leases, franchise agreements, IGAs, and other agreements imposing obligations or responsibilities on the Town, or imposing obligations or responsibilities on others to the Town. If feasible, and if resources are available, begin implementation of the process by the end of the second quarter of FY2010-11. (Town Manager, Town Attorney)

GOAL 2, OBJECTIVE 2: Complete construction of one-half mile of roadway on Lower Buckeye Road by the end of the third quarter of FY2010-11 to provide secondary access to the Westpark community for public safety response, and citizen access. (Town Engineer, Public Works)

GOAL 3, OBJECTIVE 3: Complete infrastructure construction within the Jackrabbit Trail Sewer Improvement District by the end of the second quarter of FY2010-11. (Town Engineer, Water Resources, Public Works)

GOAL 5, OBJECTIVE 15: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (All Departments, Town Engineer, Town Attorney)

Non-Department also serves as the budgeting mechanism for the Town's operating reserve account which, depending on the legally adopted level of budget authority, may be released under limited conditions if requested or approved by the Council or Town Manager. State law allows the Town to budget for amounts encumbered in the prior fiscal year, provided those encumbrances are paid within sixty days of the close of the fiscal year.

BUDGET

The budget in Non-Departmental can vary significantly from year to year depending on conditions anticipated at the time the budget is developed. For FY2009-2010, the cost of utilities (electricity, gas, and water/sewer) for Town facilities and repairs and maintenance for Town facilities were



Town of Buckeye
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Department Budgets

consolidated in Non-Department to provide for centralized oversight of these costs. This budgeting convention is carried into the proposed FY2010-2011 budget. Because the individual department budgets do not include vacancy savings as in prior fiscal years, the cost of unemployment insurance claims are included in the Non-Departmental budget. Provision is made for costs that may be incurred in connection with redistricting following the 2010 Census. The proposed budgets for the Town Engineer and Town Attorney were each reduced by 10% from the adopted FY2009-2010 budget level.

In contrast to prior years, the cost of premiums for property, casualty and workers compensation insurance will not be budgeted in Non-Departmental. Rather, that cost will be funded through a transfer from the General Fund to the Risk Management Fund. This will not provide a cost savings, but will allow for a more comprehensive approach to the management of these costs.

GENERAL FUND BUDGET (in \$000's) - NON-DEPARTMENTAL						
Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Professional/Contractual Services	\$ 2,892.7	\$ 4,481.0	\$ 2,672.4	\$ 2,098.0	\$ 2,757.4	31.4%
Repairs/Maintenance	25.2	188.0	173.0	72.5	173.0	138.6%
Operating Expenses	40.2	463.9	459.0	451.5	446.5	-1.1%
Professional Development	36.4	10.0	10.0	8.3	0.0	-100.0%
Other Charges/Services	1,595.2	6,742.0	1,884.4	1,663.9	669.0	-59.8%
TOTAL APPROPRIATIONS	\$ 4,589.7	\$ 11,884.9	\$ 5,198.8	\$ 4,294.2	\$ 4,045.9	-5.8%

Additional budget information is on the following page.



FY2010-11 NON-DEPARTMENT PROPOSED BUDGET DETAIL (in \$100's)

	FY08-09		FY09-10		FY10-11
	Final	Adopted	Revised	Est Final	Proposed
Professional/Contractual Services					
Town Attorney	\$ 692.2	\$ 750.0	675.0	\$ 455.0	\$ 675.0
Town Engineer	1,634.3	936.0	842.4	575.0	842.4
Reimbursable Engineering Fees	0.0	2,000.0	700.0	700.0	655.0
Town Prosecutor	130.0	150.0	130.0	120.0	120.0
Other Professional/Contractual Fees	436.2	645.0	325.0	248.0	465.0
Total Professional/Contractual Services	<u>2,892.7</u>	<u>4,481.0</u>	<u>2,672.4</u>	<u>2,098.0</u>	<u>2,757.4</u>
Repairs & Maintenance					
Town/County Repairs & Maintenance	25.2	188.0	173.0	72.5	173.0
Operating Supplies/ Equipment					
Utilities	39.3	359.9	395.4	430.0	420.5
Election Expenses	0.0	48.0	48.0	21.0	10.0
Other Operating Supplies/Equipment	0.9	56.0	15.5	0.5	16.0
Total Operating Supplies/Equipment	<u>40.2</u>	<u>463.9</u>	<u>458.9</u>	<u>451.5</u>	<u>446.5</u>
Professional Development					
Tuition Reimbursement Program	36.4	10.0	10.0	8.3	0.0
Total Professional Development	<u>36.4</u>	<u>10.0</u>	<u>10.0</u>	<u>8.3</u>	<u>0.0</u>
Other Charges/ Services					
Bad Debt Expense	330.8	30.0	30.0	0.0	0.0
Bank Charges	109.2	90.0	90.0	128.0	90.0
Central Arizona Project	7.2	20.0	10.0	3.0	10.0
Chamber of Commerce Support Program	78.0	75.0	75.0	75.0	60.0
DES Claims Reimbursement	119.0	99.9	99.9	192.1	56.6
FY09-10 Stimulus Grant Expenses	0.0	5,000.0	0.0	0.0	0.0
FY10 Retirement Incentive Cost	0.0	0.0	528.9	528.9	0.0
Redistricting Expense	0.0	0.0	0.0	0.0	50.0
Property Tax (Town-Owned R/E)	0.0	0.0	3.0	9.5	9.5
Insurance & Bonds	421.6	600.0	597.0	597.0	7.0
League of Arizona Cities Dues	17.6	16.4	16.4	16.4	16.4
Maricopa Association of Governments Dues	6.6	3.5	4.0	4.0	4.0
Not-For-Profit Organization Support	64.0	60.0	52.0	52.0	45.0
Old Complex Expenses	0.0	15.0	15.0	8.0	5.0
Pool of Operating & Capital	400.0	349.0	200.0	30.0	200.0
Regional Public Transportation Authority	0.0	48.4	48.4	0.0	0.0
Risk Management Pool	0.0	180.0	0.0	0.0	0.0
Transwestern Pipeline	4.6	70.5	70.5	20.0	50.5
Uniservice	36.6	40.0	0.0	0.0	0.0
Total Other Charges/ Services	<u>1,595.2</u>	<u>6,697.7</u>	<u>1,840.1</u>	<u>1,663.9</u>	<u>604.0</u>
Reserve for Prior Year Encumbrances	0.0	44.3	44.3	0.0	65.0
TOTAL	<u>\$ 4,589.7</u>	<u>\$11,884.9</u>	<u>\$ 5,198.7</u>	<u>\$ 4,294.2</u>	<u>\$ 4,045.9</u>

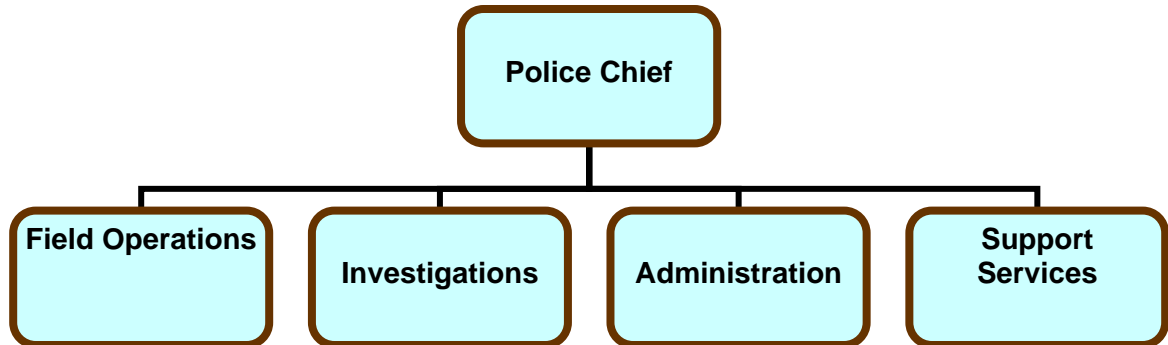


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POLICE

The department is managed by the Police Chief. The Chief is appointed by the Town Manager.



MISSION STATEMENT

Always ready, professional and committed to the people we serve!

ABOUT THE DEPARTMENT

Four bureaus currently function within the Police Department. Functions within each of those bureaus include:

- ✓ Field Operations Bureau includes Patrol Operations, Special Weapons and Tactics (SWAT), and School Resource Officers.
- ✓ Investigations Bureau includes Criminal Investigations (Detectives), Street Crimes Unit, Homeland Security, and Property/Evidence.
- ✓ Administrative Bureau includes Communications, Records, Special Details and Training.
- ✓ Support Services Bureau includes Community Partnership, Public Information, Volunteer Reserve, and Citizen Police Academy.

Department objectives for FY2010-11 include:

GOAL 1, OBJECTIVE 1: Implement interactive property crime reporting technology by September 30, 2010 to free police officers for active crime prevention and intervention activities and to maintain responsiveness to Code 1 and Code 2 calls for service. Include a proactive public education awareness effort for this new service. (Police, Information Technology)



GOAL 1, OBJECTIVE 2: Present a Nuisance Alarm Ordinance for Council consideration by September 30, 2010 to free public safety personnel for activities of benefit to the community. (Police, Fire)

GOAL 1, OBJECTIVE 3: Seek grant funding to maintain the School Resource Officer program as a significant component within the community policing initiative. (Police)

GOAL 1, OBJECTIVE 6: Complete an operational and financial review of the Town's participation in the Advocacy Center with recommendations for changes, if appropriate. Present a report to the Town Manager and Town Council by the end of the second quarter of FY2010-11. (Police)

GOAL 1, OBJECTIVE 7: Establish a public safety volunteer program by the end of FY2010-11 in support of the Town's public safety services. (Police, Fire)

GOAL 1, OBJECTIVE 8: Actively seek grant opportunities or alternative funding sources to augment existing impact fee funds to allow the Town to proceed with acquisition of an upgraded communication system. Report on progress to the Town Manager not less than quarterly during FY2010-11. (Police)

GOAL 1, OBJECTIVE 9: Complete the integration of GIS spatial data with Spillman by the end of FY2010-11 to provide more reliable data in the support of Police operations. (Police, Community Development)

GOAL 5, OBJECTIVE 9: Provide a report at the end of each fiscal year quarter calculating the savings from the "cite and release" program implemented during FY2009-10. (Police)

GOAL 5, OBJECTIVE 15: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (All Departments, Town Engineer, Town Attorney)

GOAL 5, OBJECTIVE 16: Within each department, identify one specific process improvement project and implement it no later than the end of the second quarter of FY2010-11. Departments to work cooperatively to identify up to four process improvement projects that cut across department lines and implement them no later than the end of the third quarter of FY2010-11. (All Departments)

GOAL 5, OBJECTIVE 18: Provide staff in support of the centralized grants resource center in the Town Manager's Office. Ensure that recurring grant opportunities including, but not limited to CDBG, are timely filed. Provide written status reports to the Council at the end of the first and third quarters of FY2010-11. (Town Manager, All Departments)

Key work performed includes:

- Provide uniformed police officer patrol services throughout the Town.
- Provide uniformed police first response to calls for service, special enforcement, prisoner transports and mutual aid resources to other law enforcement and fire department organizations.



- Participate in West Side DUI Task Force and DEA Task Force initiatives.
- Provide staffing for the regional Advocacy Center, a joint venture with Avondale and Goodyear, where multi-disciplinary teams work collaboratively to investigate, manage and prosecute cases of child abuse, domestic violence and sexual assault/ abuse.
- Transport prisoners to the Maricopa County Correctional Facility.
- Respond, or coordinate response to, animal control complaints.
- Engage Town neighborhoods and communities in community policing initiatives.
- Conduct criminal and background investigations.
- Provide programs that aim to interdict gang and drug activity.
- Maintain required records and respond to requests for records.
- Conduct internal affairs inquiries as needed.

All activities are supported by the Values of Buckeye Police:

Trust **R**espect **A**ccountability **I**ntegrity **T**eamwork **S**ervice

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of UCR Part 1 Crimes:					
--Aggravated Assault	39	N/A	N/A	47	N/A
--Rape	3	N/A	N/A	8	N/A
--Homicide	2	N/A	N/A	1	N/A
--Robbery	14	N/A	N/A	14	N/A
--Burglary	379	N/A	N/A	341	N/A
--Theft	825	N/A	N/A	856	N/A
--Motor Vehicle Theft	130	N/A	N/A	100	N/A
--Arson	2	N/A	N/A	2	N/A
Response Time for Priority One Calls (in Minutes)	7.44	7:00	7:00	7:47	7:00



Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of Calls for Service:					
--Beat 1	4,627	5,400	5,400	5,110	5,200
--Beat 2	4,234	4,800	4,800	4,608	4,700
--Beat 3	4,696	5,600	5,600	4,961	5,400
--Beat 4	3,978	4,600	4,600	4,269	4,500
--Beat 5	858	1,000	1,000	826	1,000
--Beat 6	494	600	600	506	600
--Out of Jurisdiction	474	600	600	494	600
# of DUI Arrests	328	N/A	N/A	249	250
# of DUI Arrests by Traffic Unit	33	50	50	80	75
# of Traffic Citations	3,281	N/A	N/A	4,900	4,000
# of Traffic Citations by Traffic Unit	270	2,600	2,600	1,100	2,000
# of Parking Citations	1,835	N/A	N/A	680	750
# of Cases Investigated at Advocacy Center	235	250	250	248	Unknown
# of Code Compliance Cases Resolved	488	800	800	500	500
# of Neighborhood Watches	54	50	50	68	60
# of Community Presentations/ Events	157	125	125	219	125

BUDGET and STAFFING

Police Department operations for FY2010-2011 are proposed to be funded at about 91% of the adopted FY2009-2010 budget after giving consideration to more than \$500,000 in staffing and operational costs which will be funded through special revenue funds. The reduction is primarily attributable to the across-the-board salary reduction. No filled sworn police officer positions have been eliminated to date. The Police Department has been extremely effective in forging partnerships, identifying and obtaining grant funding, and taking advantage of other opportunities to maximize the resources available to them to meet their primary functions. Although there has been some shifting, primarily in civilian positions, the proposed FY2010-2011 budget recommends that Police Department staffing remain at 94 full-time equivalents. Funding is included in the proposed FY2010-2011 budget to begin a ballistic vest replacement program. Under this program, the Town would provide a subsidy of \$800 to each police officer every five years. There has been no assured source of funding to meet this critical need in prior years. Other operational changes contemplated in this proposed budget include:

- Non-emergency calls for service will be handled using the telephone or internet;
- Patrol coverage will be modified to reflect community crime patterns;
- Car wash expense will be eliminated by providing police officers with a "wash bay" at headquarters;
- Police officers have agreed that their annual uniform allowance will be reduced from \$1,800 to \$900;
- Booking and incarceration fees will be reduced through the implementation of an aggressive cite and release program;
- The level of code enforcement and neighborhood services (block watch, youth diversion program, neighborhood clean-ups, G.A.I.N., etc) will be enhanced by



transferring staff providing those services from Community Services to Police to complement the commitment to neighborhood policing and crime intervention;

During FY2009-2010, two civilian staff were transferred from the Community Services Department to provide more direct support for Department activities in code enforcement and community-based problem solving activities. This did not result in an increase in staffing due to the elimination of one civilian position and the retirement of another.

State law required the creation of a new special revenue fund in FY2009-2010 to reflect the operations of the state-mandated towing and impound activities. With almost a year of experience, it was possible to more accurately reflect operating costs for this program. Because operating costs in FY2009-2010 are expected to be significantly less than originally budgeted, there is a surplus in that fund that must be used in support of the program. The Police Department is proposing the implementation of an e-ticketing initiative in FY2010-2011.

The Police Department has responsibility for five special revenue funds that support their daily operations and assist them in meeting their unique capital needs. Budget information on impact fee funds and capital improvement funds are included in other sections of this document.

GENERAL FUND BUDGET (in \$000's) - POLICE DEPARTMENT

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 7,931.0	\$ 8,134.8	\$ 7,570.5	\$ 7,408.3	\$ 6,936.8	-6.4%
Professional/Contractual Services	427.3	373.0	313.0	355.7	293.5	-17.5%
Repairs/Maintenance	196.0	168.0	168.0	169.0	168.0	-0.6%
Operating Expenses	673.4	610.9	579.7	561.4	558.8	-0.5%
Professional Development	36.3	56.4	56.4	18.5	50.9	175.1%
Other Charges/Services	374.8	197.7	197.7	254.4	221.0	-13.1%
Capital Outlay	77.6	0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	<u>\$ 9,716.4</u>	<u>\$ 9,540.8</u>	<u>\$ 8,885.3</u>	<u>\$ 8,767.3</u>	<u>\$ 8,229.0</u>	<u>-6.1%</u>
Total Full-Time Positions	94.5	94.5	-	94.0	94.0	



Town of Buckeye
Proposed 2010-11 Budget
Department Budgets

SPECIAL REVENUE FUND BUDGET (in \$000's) - RICO FUND [035]

Description	FY2008-09		FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual		
Personnel	\$ 29.7	\$ 35.0	\$ 35.0	\$ 30.1	\$ 50.0	66.1%
Operating Supplies/Equipment	0.0	230.0	230.0	137.0	175.0	27.7%
Professional Development	0.0	0.0	25.0	25.0	65.0	160.0%
Other Charges/Services	708.5	192.5	87.8	25.0	133.0	432.0%
Capital Outlay	31.9	1,900.0	1,875.0	325.0	1,577.7	385.4%
TOTAL APPROPRIATIONS	\$ 770.1	\$ 2,357.5	\$ 2,252.8	\$ 542.1	\$ 2,000.7	269.1%

SPECIAL REVENUE FUND BUDGET (in \$000's) - VALUE Kids FUND [037]

Description	FY2008-09		FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual		
Operating Supplies/Equipment	\$ -	\$ 1.8	\$ 1.8	\$ 14.0	\$ 1.0	-92.9%
Other Charges/Services	1.0	0.0	0.0	0.0	0.0	0.0%
Program Reserves	0.0	15.5	15.9	0.0	2.4	100.0%
TOTAL APPROPRIATIONS	\$ 1.0	\$ 17.3	\$ 17.7	\$ 14.0	\$ 3.4	-75.7%

SPECIAL REVENUE FUND BUDGET (in \$000's) - BUCKEYE EXPLORER [038]

Description	FY2008-09		FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual		
Operating Supplies/Equipment	\$ -	\$ 10.3	\$ 10.3	\$ -	\$ 10.3	100.0%
Other Charges/Services	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	\$ -	\$ 10.3	\$ 10.3	\$ -	\$ 10.3	100.0%



SPECIAL REVENUE FUND BUDGET (in \$000's) - POLICE DEPARTMENT GRANTS [073]

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel & Benefits	\$ 163.7	\$ 724.9	\$ 724.9	\$ 364.8	\$ 379.1	3.9%
Operating Supplies/Equipment	5.1	2.0	2.0	0.4	985.0	100.0%
Travel & Training	0.0	0.0	0.0	0.0	150.0	100.0%
Other Charges/Services	51.0	1,204.1	1,149.0	64.3	533.6	729.9%
Capital Outlay	0.0	500.0	459.3	323.2	880.0	172.3%
TOTAL APPROPRIATIONS	\$ 219.8	\$ 2,431.0	\$ 2,335.2	\$ 752.7	\$ 2,927.7	289.0%

SPECIAL REVENUE FUND BUDGET (in \$000's) - 3511 TOWING/IMPOUND FUND [045]

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel & Benefits	\$ -	\$ 59.5	\$ 59.5	\$ 57.3	\$ 52.0	-9.2%
Professional & Contractual Services	0.0	85.0	57.0	2.0	5.0	150.0%
Operating Supplies/Equipment	0.0	15.5	17.0	12.0	14.4	20.0%
Other Charges/ Services	0.0	0.0	57.6	28.5	179.8	530.9%
TOTAL APPROPRIATIONS	\$ -	\$ 160.0	\$ 191.1	\$ 99.8	\$ 251.2	151.7%

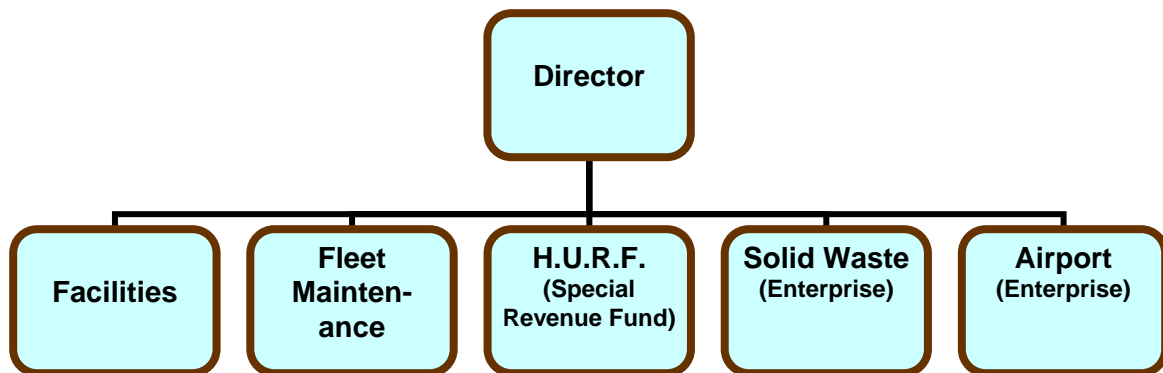


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PUBLIC WORKS

The department is managed by the Public Works Director. The Director is appointed by the Town Manager. The Public Works Director is also responsible for management of the Solid Waste Utility enterprise and the Airport Enterprise.



MISSION STATEMENT

The mission of the Public Works Department is to provide quality facilities infrastructure management, facilities maintenance and air and storm water quality compliance in an efficient and responsive manner while being good stewards of the Town's resources.

ABOUT THE DEPARTMENT

For FY2010-2011, the Public Works Department will deliver services through two divisions and one specially designated Special Revenue Fund: Administration and Facilities Management, Fleet Management and the Highway Users Road Fund (HURF) Special Revenue Fund. Public Works also has administrative responsibility for four additional special revenue funds. Activities include:

- ✓ Administration and Facilities Management is responsible for traffic control plan approval for all construction in Town rights-of-way, review of transportation studies, conducting warrant studies for traffic signal lights and stop signs, as well as other traffic studies in compliance with Arizona laws and the Manual of Uniform Traffic Control Devices, rights of way, street and building signs and markings, and streets maintenance. This division will also administer fourteen Street Lighting Improvement Districts (SLIDs) which will be active in FY2010-2011. Applications for the creation of SLIDs and Maintenance Improvement Districts (MIDs) are handled by this division. Administration and Facilities Management is also responsible for facilities maintenance and management and custodial services for Town occupied buildings. Staff is designated for oversight of the Town's custodial service contract to ensure that services provided are in compliance with contract provisions.



- ✓ Fleet Management maintains the Town's fleet of vehicles and motorized equipment, performing routine preventive maintenance and emission inspections on a regular basis. They also coordinate service and maintenance provided under warranties.
- ✓ The Highway Users Road Fund (HURF) is funded by distributions from the State of Arizona and is required to be budgeted and accounted for as a Special Revenue Fund under State law. The Public Works Director is responsible for managing the activities performed through this fund, which includes construction, reconstruction, maintenance, repair and roadside development of Town roads, streets and bridges, installation and maintenance of street lights, signs and markings, and traffic signal repair, construction, maintenance and analysis.

Department objectives for FY2010-11 include:

GOAL 2, OBJECTIVE 2: Complete construction of one-half mile of roadway on Lower Buckeye Road by the end of the third quarter of FY2010-11 to provide secondary access to the Westpark community for public safety response, and citizen access. (Town Engineer, Public Works)

GOAL 2, OBJECTIVE 3: Complete infrastructure construction within the Jackrabbit Trail Sewer Improvement District by the end of the second quarter of FY2010-11. (Town Engineer, Water Resources, Public Works)

GOAL 2, OBJECTIVE 4: Complete design and construction of the CDBG funded Valencia sidewalk project by the end of FY2010-11. (Community Development, Public Works)

GOAL 2, OBJECTIVE 5: Complete design and begin construction of Verrado Fire Station 703 by the end of the third quarter, FY2010-11. (Fire, Public Works)

GOAL 2, OBJECTIVE 6: Participate in and support arterial road improvements funded with ARRA stimulus funds including restriping, as appropriate, by the end of the second quarter, FY2010-11. (Public Works)

GOAL 2, OBJECTIVE 7: Complete the Town of Buckeye Pavement Management Plan to include an objectively based system of pavement analysis. (Public Works)

GOAL 2, OBJECTIVE 9: Ensure all new and retrofit traffic signals with pedestrian crossings shall have countdown signal heads by December, 2013 in accordance with the 2009 Manual on Uniform Traffic Control Devices (MUTCD). (Public Works)

GOAL 2, OBJECTIVE 10: Develop a plan and implementation schedule for all street sign revisions to existing signs as required by the 2009 MUTCD, including the replacement of Pavement Ends, Non-Vehicular Warning, and School Crossing Assembly signs by January 17, 2011, and implement new letter sizes for all street name signs by January 9, 2012. Develop plan for several categories of sign changes required in 2013 and 2018. (Public Works)

GOAL 2, OBJECTIVE 11: Based on the inventory completed in FY2009-10, replace all ground mounted existing regulatory, warning and guide signage that does not meet 2009 MUTCD minimum retro-reflectivity standards by January, 2015. Ensure that all new signage installed by the Town or the development community meets 2009 MUTCD standards. (Public Works)



GOAL 2, OBJECTIVE 12: Create and implement a Pavement Management Program designed to help preserve and maintain the runways, taxiways and ramp space, and minimize the effects of pavement degradation and extend the useful life three to four years per application. (Public Works, Aviation)

GOAL 2, OBJECTIVE 14: Following completion of the Transportation Master Plan in the first quarter of FY2010-11, develop a three-year public transit plan for consideration by the administration and the Town Council by the end of the third quarter of FY2010-11. Include alternatives to accommodate possible reductions in LTAFII and RPTA funding support for park and ride facilities and transportation assistance for seniors and people with disabilities. (Community Services, Community Development, Public Works, Town Manager)

GOAL 3, OBJECTIVE 7: Establish and implement a plan to reduce Town facilities energy usage through a comprehensive energy usage audit with the first step to replace all fluorescent T-12 lamps, fixtures and ballasts with T-8 lamps, fixtures and ballasts by the end of FY2010-11. (Public Works, Risk Management)

GOAL 5, OBJECTIVE 5: Coordinate a review of potential cost savings and benefits from consolidation or facilities sharing for fleet operations with Buckeye Union High School District, Buckeye Elementary School District and other publicly operated fleet operations, as appropriate. Prepare business analysis and possible IGAs, if warranted, to administration and Council by the end of the second quarter of FY2010-11. (Public Works/Fleet)

GOAL 5, OBJECTIVE 10: Establish a vehicle replacement fund concurrent with the adoption of the FY2010-11 budget to receive the proceeds from the sale of all excess vehicles and budget contributions from each department with assigned fleet vehicles. If financially feasible, implement additional replacement funds for operating equipment, technology equipment and or facilities to be funded with contributions from each department. (Public Works, Information Technology, Finance)

GOAL 5, OBJECTIVE 15: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (All Departments, Town Engineer, Town Attorney)

GOAL 5, OBJECTIVE 16: Within each department, identify one specific process improvement project and implement it no later than the end of the second quarter of FY2010-11. Departments to work cooperatively to identify up to four process improvement projects that cut across department lines and implement them no later than the end of the third quarter of FY2010-11. (All Departments)

GOAL 5, OBJECTIVE 18: Provide staff in support of the centralized grants resource center in the Town Manager's Office. Ensure that recurring grant opportunities including, but not limited to CDBG, are timely filed. Provide written status reports to the Council at the end of the first and third quarters of FY2010-11. (Town Manager, All Departments)



Key work performed includes:

- Maintain Town streets, roads, bridges, traffic control devices and rights-of-way.
- Review and approve all traffic control plans (TCPs) for all construction in Town rights-of-way.
- Review all transportation-related master plans, studies and/ or analysis related to Town rights-of-way.
- Direct the analysis, recommendations and implementation of traffic control devices in all Town rights-of-way.
- Ensure the Town is in compliance with Town, County, State and Federal requirements relating to air quality and storm water quality.
- Maintain and operate, or provide for the operation of, street lights throughout the Town.
- Ensure that all Town occupied buildings and facilities are maintained in clean and sanitary conditions.
- Maintain the Town's fleet of vehicles and motorized equipment to ensure that they are in good operational condition and available as needed to the operating departments.
- Administer SLIDs and MID's created to ensure that street lighting and maintenance in established communities are maintained to community standards.
- Provide clear, accurate signage on Town streets and buildings.

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
Square Footage of Town Buildings Maintained	112,670	180,470	129,124	129,124	129,124
# of Facilities Maintenance Calls	807	600	850	925	1,100
# of Vehicles/ Equipment Maintained by Fleet	283	276	285	269	274
# of Preventive Maintenance Services (includes Emission Inspections and ADOT Inspections)	912	843	1,000	856	850
# of Fleet Repairs for Unscheduled Repairs	2,899	3,000	3,500	2,640	2,500
# of Fleet Repairs Found During PM Services	688	N/A	750	712	750
Fleet Availability %age	N/A	96.0%	96.0%	97.0%	96.0%



Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of Streetlights Maintained	6,969	7,000	7,767	7,767	7,990
# of SLIDs Administered	0	11	11	10	14
# of Traffic Signals (Stop Lights)	6	8	9	10	10
# of Regulatory Street Signs and Road Markings	35,030	45,000	40,000	40,000	43,000
# of Signs or Markings Replaced	416	739	450	410	610
# of Miles of Streets for PM10 Sweeping Compliance	448	550	550	550	610
# of Miles of Streets Crack Sealed	10	28.00	18.49	15.73	25.03
# of Miles of Streets Slurry Sealed	6.5	6.20	26.12	20.93	26.23
# of Miles of Streets Fog Sealed	0	38.00	17.04	16.08	28.68
# of Miles of Streets Milled and Paved	0.4	2.40	3.18	2.89	7.07
# of Miles of Alleyways PM10 Dust Abated	0.5	1.00	1.00	0.50	1.00
# of Linear Feet of Sidewalk/ ADA Repairs	140	150	3,286	3,300	4,600

BUDGET and STAFFING

The Public Works Department proposed FY2010-2011 budget is almost 36% less than the approved FY2009-2010 budget. The majority of this reduction is related to staffing reductions from 18 full-time equivalents (FTE) in the approved FY2009-2010 budget to 8.5 FTE. These staffing reductions are related to outsourcing the custodial function town-wide during FY2009-2010 and the deletion of five vacant positions arising from retirements and resignations. The proposed FY2010-2011 budget for the Highway Users Revenue Fund (HURF) is reduced by slightly over 25% and reflects the elimination of the LTAF distributions by the state, which provided over \$171,000 during FY2008-2009.

The Public Works Department intends to enter into one or more intergovernmental agreements (IGAs) with other local governments to manufacture street and other signage for them during FY2010-2011. The IGAs will provide not only for recovery of actual manufacturing costs, but also labor and overhead costs. During FY2009-2010, Council approved the creation of an Adopt-A-Road program. This volunteer program is not anticipated to generate significant revenue, although there is a modest application fee. Its principal objective is to assist the HURF fund in maintaining local streets and roads. During FY2009-2010, a Replacement Reserve Fund was established. When surplus vehicles are sold, the proceeds are placed in the fund which will be available for future acquisitions. During FY2009-2010, almost \$33,000 was placed in this special fund.

During FY2008-2009, the Town entered into an inter-governmental agreement (IGA) with the Arizona Department of Transportation (ADOT) for the construction of certain frontage roads along I-10. Because of reduced construction costs, ADOT has agreed that the remaining funding may be used, along with other funding, to construct a two-lane extension of Lower Buckeye Road that will provide secondary access to residents of the West Park community. The Town will benefit from an ADOT project during FY2010-2011. Federal ARRA stimulus funding of more than \$1.6 million will be used for arterial street improvements. Because ADOT will administer the actual construction contract(s), this amount is not included in the proposed FY2010-2011 budget. Capital expenditures associated with the Town's dust control (PM-10) compliance program are budgeted in the CIP Road Projects special revenue fund.



Town of Buckeye
Proposed 2010-11 Budget
Department Budgets

The Public Works Department has responsibility for four special revenue funds in addition to the HURF fund. Information on the impact fee fund and capital improvement funds related to the Department will be found in other sections of this document.

GENERAL FUND BUDGET (in \$000's) - PUBLIC WORKS DEPARTMENT

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 2,214.3	\$ 1,179.7	\$ 929.7	\$ 924.4	\$ 592.2	-35.9%
Professional/Contractual Services	35.2	39.0	95.6	69.0	163.3	136.7%
Repairs/Maintenance	9.4	0.0	0.0	0.0	0.0	0.0%
Operating Expenses	411.4	452.4	415.9	271.3	314.6	16.0%
Professional Development	33.2	14.8	14.8	5.5	14.8	169.1%
Other Charges/Services	3.6	0.2	0.2	0.4	0.4	0.0%
Capital Outlay	12.1	0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	\$ 2,719.2	\$ 1,686.1	\$ 1,456.2	\$ 1,270.6	\$ 1,085.3	-14.6%
Total Full-Time Positions	18.0	18.0	-	8.5	8.5	

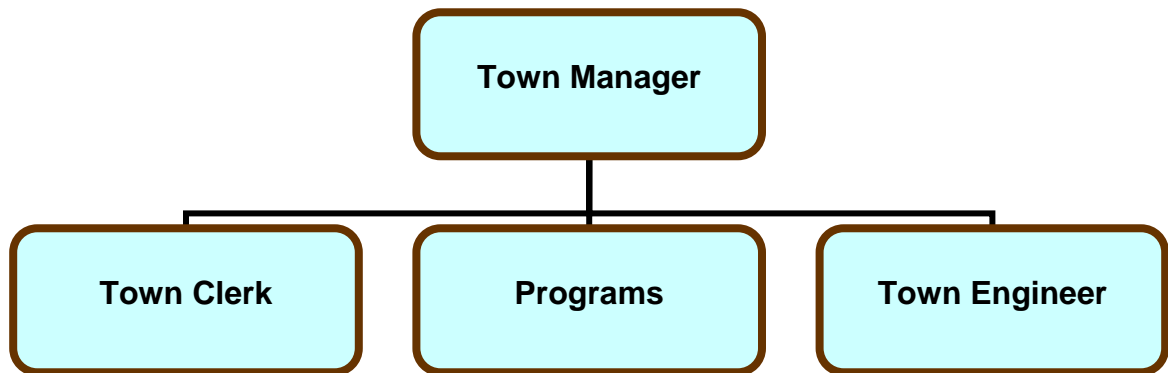
SPECIAL REVENUE FUND BUDGET (in \$000's) - HIGHWAY USERS REVENUES FUND (HURF) [070]

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 926.1	\$ 841.8	\$ 828.2	\$ 824.9	\$ 820.5	-0.5%
Professional/Contractual Services	21.4	10.0	10.0	5.0	9.5	90.0%
Repairs/Maintenance	127.9	227.0	227.0	81.0	170.0	109.9%
Operating Expenses	1,009.1	906.3	1,068.3	979.0	805.3	-17.7%
Professional Development	5.1	4.5	4.5	2.1	4.2	100.0%
Other Charges/Services	0.0	0.0	0.0	0.0	0.0	0.0%
Capital Outlay	83.4	445.2	189.9	199.1	199.1	0.0%
Program Reserve	0.0	381.4	402.3	0.0	114.2	100.0%
TOTAL APPROPRIATIONS	\$ 2,173.0	\$ 2,816.2	\$ 2,730.2	\$ 2,091.1	\$ 2,122.8	1.5%
Total Full-Time Positions	16.0	15.0	-	15.0	15.0	



TOWN MANAGER

The Town Manager serves at the pleasure of the Town Council. The Town Clerk, a position required by state law, is appointed by the Town Manager. The Town Engineer is included here as a “quasi-division”, even though the Town Engineer works closely with a number of departments. The Town Attorney is not included here because he is assigned to represent the Town Council although the Town Attorney, also, works closely with a number of departments.



MISSION STATEMENT

The mission of the Town Manager's Office is to provide professional administration of the policies and objectives established by the Mayor and Town Council, develop alternate solutions to community issues for Mayor and Town Council consideration and plan programs that meet future public needs, while exercising general oversight and assistance to Town departments to ensure achievement of their departmental objectives and the objectives of Town government as a whole.

The mission of the Town Clerk, which is a function located with the Town Manager's Office, is to preserve the legislative history of the Town by providing residents and Town departments with support services while maintaining the integrity of the democratic process.

ABOUT THE DEPARTMENT

The Town Manager is the chief administrative officer of the Town. The Town Manager provides guidance and direction for the development and implementation of Town-wide policies and procedures, maintains custodial stewardship of the Town's resources and oversees the Town's day-to-day operations. Staff providing inter-governmental relations and economic development are considered programmatic in the Town Manager's Office, while the Town Clerk is budgeted as a separate division as is the contractual relationship with the Town Engineer.

The Town Clerk conducts all municipal, special and community facility district elections, with County assistance. The Office also assists the County in general elections as a Deputy County Recorder for proposition 200 (voter identification) requirements. The Town Clerk prepares agendas and



minutes for all Town Council workshops, regular and special Town Council meetings, and community facilities district meetings, and posts all public meeting notifications.

Department objectives for FY2010-11 include:

GOAL 2, OBJECTIVE 8: Prepare a secondary property tax plan for Council adoption and authorization for a November, 2011 property tax election. Assist a Council appointed bond committee established by May, 2011 in support of a November, 2011 secondary property tax election. (Town Manager)

GOAL 2, OBJECTIVE 14: Following completion of the Transportation Master Plan in the first quarter of FY2010-11, develop a three-year public transit plan for consideration by the administration and the Town Council by the end of the third quarter of FY2010-11. Include alternatives to accommodate possible reductions in LTAFL and RPTA funding support for park and ride facilities and transportation assistance for seniors and people with disabilities. (Community Services, Community Development, Public Works, Town Manager)

GOAL 2, OBJECTIVE 15: Collaborate with APS for development of a solar photovoltaic facility at a capacity not to exceed 100 kW pursuant to the November 6, 2001 Letter of Agreement between the Town and APS. Provide a written status report to the Town Manager and the Town Council by the end of the third quarter of FY2010-11. (Town Manager/Economic Development)

GOAL 3, OBJECTIVE 2: Actively partner for the creation of a regional health-care complex within the Town of Buckeye, with construction to begin by the end of FY2010-11. (Town Manager, Mayor and Town Council)

GOAL 3, OBJECTIVE 3: Implement and actively promote a strategic economic development plan in support of at least one "shovel-ready" site with all basic infrastructure in place by the end of FY2010-11. (Town Manager/Economic Development)

GOAL 3, OBJECTIVE 5: Propose an economic development strategy by November, 2010, to enhance the Town's competitiveness in the solar industry including, if appropriate, collaboration with educational institutions to develop and implement a renewable energy curriculum and solar demonstration projects. (Town Manager)

GOAL 3, OBJECTIVE 8: Complete franchise renewal negotiations with Cox and present a new franchise agreement for Council consideration and adoption by the end of the second quarter of FY2010-11. (Town Manager)

GOAL 5, OBJECTIVE 1: Concurrently with the adoption of the FY2010-11 operating budget, implement the financial policy of budgeting an operating reserve of 20% to 25% of projected revenues. Continue throughout the fiscal year to monitor and manage the operating budgets for fiscal responsibility within available funding limits. (Town Manager, Finance)

GOAL 5, OBJECTIVE 6: Monitor and, if appropriate, participate in the mandatory 2010 redistricting via the Arizona Independent Redistricting Commission, expected to be reconstituted in early 2011. (Town Manager/Programs Division)



GOAL 5, OBJECTIVE 17: (Carryover) Propose an "official" data sharing policy related to spatial data, including the provision/sale of aerial photography to third parties for administration consideration by the end of the second quarter, FY2010-11. (Town Manager/Records Management, Community Development)

GOAL 5, OBJECTIVE 22: Identify a process by the end of the first quarter of FY2010-11 to create a searchable "executive summary" database of the Town's development agreements, leases, franchise agreements, IGAs, and other agreements imposing obligations or responsibilities on the Town, or imposing obligations or responsibilities on others to the Town. If feasible, and if resources are available, begin implementation of the process by the end of the second quarter of FY2010-11. (Town Manager, Town Attorney)

Key work performed includes:

- Serve as the primary or initial liaison with developers, investors and businesses seeking commercial opportunities in the Town of Buckeye.
- Serve as an appointed member or delegate on inter-governmental boards and committees, as appropriate.
- Initiate or participate in outreach and education efforts with the media and the public.
- Coordinate the activities of the Town's appointed boards and commissions.
- Meet regularly with the Mayor and members of the Town Council to keep them advised of issues and concerns facing the Town.
- Coordinate responses to public records request.
- Maintain all public records and public documents as prescribed by State statutes.
- Provide direction and oversight to all departments where the director is appointed by the Town Manager.
- Monitor and administer the Non-Departmental budget.
- Facilitate a presence with Federal and State elected officials for the Mayor and Town Council.
- Promote the interests of the Town by monitoring Federal and State legislative initiatives and proposing legislative initiatives on behalf of the Town that will support its vision and needs for the future.
- Cultivate strategic partnerships and serve as the liaison for the Town to local, regional, state and federal agencies and advocate on behalf of the Town.

Key work performed by the Town Clerk includes:

- Conduct all municipal, special and community facilities district elections in conformance with State law and regulations.



- Prepare agendas and minutes for all public meetings, and post them electronically.
- Assist the Council and Town in complying with open meetings requirements.

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of Public Record Requests Processed	1,203	1,250	1,250	600	600
# of Media Inquiries Responded To	750	1,500	1,500	N/A	740
# of Press Releases Issued	197	250	250	N/A	60
# of Registered Voters in Town		19,000	19,000	17,550	17,550
# of RFPs/ RFQs Processed		35	35	18	25
# of Inquiries from Site Selection Professionals	95	100	100	100	85
# of Area Fact Books Distributed (Hard Copy, CD, Web)	2,862	2,000	2,000	982	982
# of Newsletters Distributed to Residents	82,000	240,000	240,000	240,000	240,000

BUDGET and STAFFING

There are significant changes in the Town Manager's financial and staffing budgets for FY2010-2011. The proposed budgets reflect a decrease of slightly over 47% in operating costs and a reduction of 6.5 FTEs. The assistant town manager position has been eliminated with the retirement of the incumbent, although the retirement of the Public Information Officer is proposed to be replaced with a half-time position. The structure of the Town Manager Office may change during FY2010-2011 as the result of additional reorganizations, but it is not anticipated that significant additional funding will be required. As with prior reorganizations to streamline operations and control costs with minimal impact on service levels, positions are moved along with the related salary, benefits and operating costs.

Responsibility for the Non-Departmental budget is assigned to the Town Manager. Details on that budget are provided elsewhere in this section. The Town Manager also has responsibility for various impact fee and capital improvement funds. Details on those funds are provided in other sections of this document.



GENERAL FUND BUDGET (in \$000's) - TOWN MANAGER (ALL DIVISIONS)

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 880.5	\$ 1,247.9	\$ 1,140.0	\$ 1,143.5	\$ 610.2	-46.6%
Professional/Contractual Services	43.0	110.5	83.5	62.6	75.0	19.8%
Operating Expenses	57.5	105.1	91.0	67.4	73.7	9.3%
Professional Development	26.7	65.9	43.4	35.8	44.1	23.2%
Other Charges/Services	4.7	40.9	29.9	10.0	23.4	134.0%
TOTAL APPROPRIATIONS	\$ 1,012.4	\$ 1,570.3	\$ 1,387.8	\$ 1,319.3	\$ 826.4	-37.4%
Total Full-Time Positions	14.0	13.0	-	7.5	7.5	

SPECIAL REVENUE FUND BUDGET (in \$000's) - ECONOMIC DEVELOPMENT GRANT FUNDS [076,660]

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Other Charges/Services	\$ -	\$ 5.0	\$ 5.0	\$ -	\$ 25.0	100.0%
Fund Transfer	0.0	50.0	50.0	50.0	0.0	-100.0%
TOTAL APPROPRIATIONS	\$ -	\$ 55.0	\$ 55.0	\$ 50.0	\$ 25.0	-50.0%

The Homeland Security Grant Fund was established solely to account for a special one-time grant and is not budgeted for FY2010-2011. Historical information is provided below. The Town continues to apply for and receive various Homeland Security grants. Those are budgeted primarily in the Police Grants Fund and the Fire Grants fund.

SPECIAL REVENUE FUND BUDGET (in \$000's) - HOMELAND SECURITY GRANT FUND [077]

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Other Charges/Services	\$ 51.3	\$ 52.0	\$ -	\$ -	\$ -	0.0%
TOTAL APPROPRIATIONS	\$ 51.3	\$ 52.0	\$ -	\$ -	\$ -	0.0%

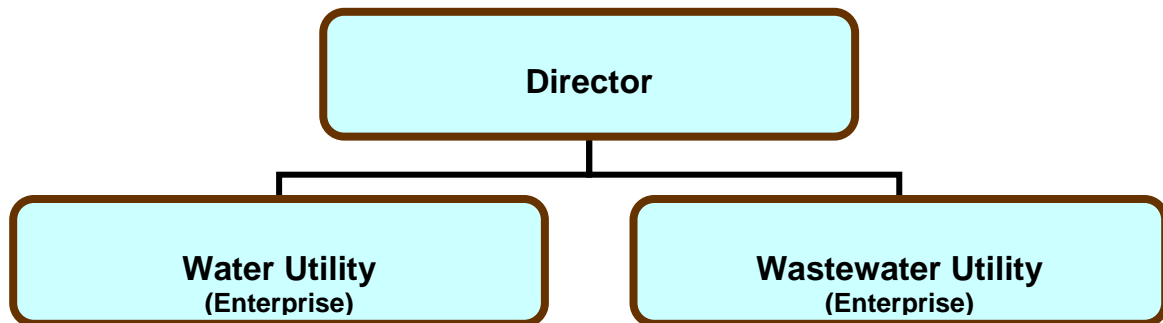


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WATER RESOURCES

The Water Resources Department, which includes the water utility enterprise and the waste water (sewer) enterprise, is managed by the Director of Water Resources. The Director of Water Resources is appointed by the Town Manager.



MISSION STATEMENT

The mission of the Town of Buckeye Water Resources Department is to provide a safe, reliable and sustainable water supply to the residents and businesses of the Town through conservation, planning and the responsible management of infrastructure and available water resources. The Department also ensures public health and safety through the proper handling and treatment of waste water generated within the Town and the responsible management and use of recycled water.

ABOUT THE DEPARTMENT

The Water Utility enterprise is responsible for water production, treatment, distribution and systems operations and maintenance in compliance with all Federal and State laws and regulations. The Utility also ensures water conservation and that operations are in environmental regulatory compliance. The Waste Water (Sewer) Utility enterprise is responsible for waste water treatment and recycled water systems operations in compliance with all Federal and State laws and regulations and ensures that operations are in environmental regulatory compliance. Utility customer service and billing for all three enterprise utilities are handled within a single business unit for payroll purposes, but the cost of that function is prorated among the Water Utility, the Waste Water Utility and the Solid Waste Utility for budgeting purposes. Flood irrigation services are also provided through the Water Utility enterprise.

Enterprise objectives for FY2010-11 include:

GOAL 2, OBJECTIVE 1: Complete construction of the 1.5 MGD expansion of the Beloit waste water treatment facility by the end of FY2010-11. (Water Resources)



GOAL 2, OBJECTIVE 3: Complete infrastructure construction within the Jackrabbit Trail Sewer Improvement District by the end of the second quarter of FY2010-11. (Town Engineer, Water Resources, Public Works)

GOAL 2, OBJECTIVE 13: Conduct at least one public workshop and present the completed Water Resources Master Plan to Town Council for consideration and adoption by the end of the first quarter of FY2010-11. (Water Utility, Waste Water Utility)

GOAL 3, OBJECTIVE 9: Continue to monitor the Town's application to provide 100-year water supply assurance to better serve the public and control development of residential, commercial and industrial water usage. Provide a written status report to the Town Manager and Town Council quarterly during FY2010-11. (Water Resources)

GOAL 5, OBJECTIVE 11: Transfer flood irrigation services to the Water Resources enterprise concurrently with the adoption of the FY2010-11 budget to ensure that groundwater replenishment credits are properly tracked. (Water Resources, Finance)

GOAL 5, OBJECTIVE 12: Analyze and prepare a report on the feasibility of requiring written refund requests for final utility bill overpayments of less than \$5.00. Provide the report to the Town Manager by the end of the third quarter of FY2010-11. (Water Resources, Finance)

GOAL 5, OBJECTIVE 13: Reevaluate all administrative fees and charges associated with utility billings. Present proposed changes for Council consideration and action by the end of the third quarter of FY2010-11. (Solid Waste, Water Resources, Finance)

GOAL 5, OBJECTIVE 15: Continue to explore alternative service delivery models that can meet fundamental community needs within existing fiscal constraints. Report at least quarterly to the Town Manager. (All Departments, Town Engineer, Town Attorney)

GOAL 5, OBJECTIVE 16: Within each department, identify one specific process improvement project and implement it no later than the end of the second quarter of FY2010-11. Departments to work cooperatively to identify up to four process improvement projects that cut across department lines and implement them no later than the end of the third quarter of FY2010-11. (All Departments)

GOAL 5, OBJECTIVE 18: Provide staff in support of the centralized grants resource center in the Town Manager's Office. Ensure that recurring grant opportunities including, but not limited to CDBG, are timely filed. Provide written status reports to the Council at the end of the first and third quarters of FY2010-11. (Town Manager, All Departments)

Key work performed includes:

- Provide a safe, reliable water supply to residents and businesses in Buckeye.
- Ensure that the Town is in regulatory and environmental compliance with respect to its water supply.
- Lead efforts to obtain 100-year water supply designation for the Town.



- Plan for future water needs and distribution systems throughout the Town.
- Provide a safe, reliable system for handling and treatment of waste water (sewer) to residents and businesses in Buckeye.
- Ensure that the Town is in regulatory and environmental compliance with respect to the handling and treatment of waste water.
- Plan for future waste water (sewer) needs and treatment systems throughout the Town.
- Provide quality customer service to the users of the water and waste water system.

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
Miles of Water Distribution Lines Maintained	166	167	167	180	190
Average # of Residential Water Customers Billed Monthly	9,497	9,800	9,800	10,050	10,250
Average # of Commercial Water Customers Billed Monthly	284	302	294	285	295
Number of Water Wells in Service	16	19	19	19	20
Gallons of Water Withdrawn (in Millions)	1,574	1,750	1,600	1,600	1,600
Number of Water Treatment Facilities	1	2	2	2	2
Gallons of Water Treated (in Millions)	808	952	850	850	850
Number of Water Booster/Storage Facilities in Operation	7	8	8	8	8
Miles of Sewer Collection Lines Maintained	N/A	240	250	250	250
Average # of Residential Sewer Customers Billed Monthly	9,189	9,700	9,700	9,800	10,000
Average # of Commercial Sewer Customers Billed Monthly	245	260	252	245	255
# of Waste Water Treatment Facilities in Operation	4	4	4	4	4
Million Gallon per Day (MGD) Sewer Capacity Available	8.8	8.8	8.8	8.8	10.3
Total MGD Treated	2.35	2.6	2.6	2.6	2.6
# of Lift/ Pump Stations in Operation	3	3	3	3	3
Recycled Water Systems in Operation	3	2	3	3	3
Gallons of Recycled Water Delivered (in Millions)	251	200	325	263	263

BUDGET and STAFFING

Comparison between the FY2009-2010 approved budget and the proposed FY2010-2011 budget for the Water Resources Department is not a particularly useful exercise for a number of reasons. During FY2008-09, the Waste Water Enterprise applied for \$33 million in funding through WIFA for sewer system improvements and expansion. The enterprise was approved for \$12 million in funding and construction began in FY2009-2010. That expansion is being handled by the enterprise, resulting in what will be a non-recurring revenue and expenditure. In addition, the operations of the flood irrigation program have been consolidated into the Water Resources Department. In prior years, that program was budgeted as a separate division.



The Water Resources Department anticipates entering into an intergovernmental agreement (IGA) with another local government during FY2010-2011 that would provide water recharge credits over the next five years. If approved by Town Council, the cost associated with that IGA would be funded with special revenue funds, rather than operating funds.

The Water Resources Department has responsibility for two impact fee funds. Information on those funds is provided in another section of this document.

WATER UTILITY ENTERPRISE FUND BUDGET (in \$000's)

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 1,012.8	\$ 1,423.9	\$ 1,478.6	\$ 1,456.1	\$ 1,739.4	19.5%
Professional/Contractual Services	299.2	568.0	568.0	270.0	568.0	110.4%
Repairs/Maintenance	607.9	530.7	530.7	436.1	595.8	36.6%
Operating Expenses	822.3	950.6	949.2	786.8	989.6	25.8%
Professional Development	13.9	10.0	10.0	6.6	10.0	51.5%
Other Charges/Services	4,256.4	731.8	731.8	686.9	731.8	6.5%
Capital Outlay	0.5	0.0	0.0	0.0	0.0	0.0%
Debt Service	301.3	243.0	0.0	0.0	0.0	0.0%
Transfers	988.1	988.1	1,231.1	1,231.1	1,552.1	26.1%
Contingencies and Reserves	0.0	5,627.8	6,197.2	0.0	6,813.7	100.0%
TOTAL APPROPRIATIONS	\$ 8,302.4	\$ 11,073.9	\$ 11,696.6	\$ 4,873.6	\$ 13,000.4	166.8%
Total Full-Time Positions	22.7	21.30	-	22.80	22.38	

WASTE WATER (SEWER) UTILITY ENTERPRISE FUND BUDGET (in \$000's)

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 850.6	\$ 856.8	\$ 805.7	\$ 797.7	\$ 836.6	4.9%
Professional/Contractual Services	185.8	192.0	192.0	116.0	192.0	65.5%
Repairs/Maintenance	59.6	120.0	120.0	71.0	123.0	73.2%
Operating Expenses	510.9	578.9	578.9	521.3	578.4	11.0%
Professional Development	3.9	5.2	5.2	3.8	5.2	36.8%
Other Charges/Services	5,048.9	2,151.9	2,151.9	2,192.0	2,289.1	4.4%
Transfer for Debt Service	71.6	71.7	71.7	71.7	940.9	1212.3%
Capital Outlay	0.0	33,000.0	12,000.0	3,720.0	8,280.0	122.6%
Contingencies and Reserves	0.0	1,198.0	1,603.6	0.0	2,088.4	100.0%
TOTAL APPROPRIATIONS	\$ 6,731.3	\$ 38,174.5	\$ 17,529.0	\$ 7,493.5	\$ 15,333.6	104.6%
Total Full-Time Positions	11.8	11.80	-	11.80	11.31	



Because flood irrigation operations have been consolidated in the Water Resources Department to facilitate the tracking of replenishment credits, historical information on that division's budget are provided below for the reader's information.

GENERAL FUND BUDGET (in \$000s) - IRRIGATION DIVISION

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 212.1	\$ 197.2	\$ 186.4	\$ 186.4	\$ -	-100.0%
Repairs and Maintenance	3.6	11.8	9.8	7.9	0.0	-100.0%
Operating Expenses	57.2	60.7	60.1	54.0	0.0	-100.0%
Professional Development	0.4	0.2	0.2	0.1	0.0	-100.0%
Other Charges/Services	0.0	0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	\$ 273.3	\$ 269.9	\$ 256.5	\$ 248.4	\$ -	-100.0%
Total Full-Time Positions	3.0	3.0	-	3.0	0.0	



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SOLID WASTE (GARBAGE/REFUSE)

The Solid Waste (Garbage/Refuse) Utility enterprise is managed on a day-to-day basis by the Solid Waste Coordinator, who reports directly to the Public Works Director, who is appointed by the Town Manager.

MISSION STATEMENT

The mission of the Solid Waste (Garbage/Refuse) Utility enterprise is to implement a Town-wide solid waste management plan, including all residential and commercial refuse and recycling collection and disposal, that will achieve the State and County's requirements for public health and environmentally-friendly solid waste management.

ABOUT THE ENTERPRISE

The Solid Waste Division was established as an enterprise activity by Council action during FY2008-09 (Resolution No. 115-08). With the approval of the Town's Solid Waste Variance Plan, which included the implementation of a Town-wide recycling program in December, 2008, it became necessary to create a Solid Waste Coordinator position. The Solid Waste coordinator must also manage the solid waste contract which requires a contractor to collect and properly process and/or dispose of all solid wastes generated within the Town of Buckeye.

The Solid Waste enterprise must provide a variety of programs and services designed to encourage waste reduction, recycling and long-term solid waste management practices, as well as monitor, enforce and report State and County requirements for the once-a-week collection variance.

Enterprise objectives for FY2010-11 include:

GOAL 3, OBJECTIVE 6: Work with solid waste partners to develop a comprehensive brochure/booklet containing information about all solid waste programming offered within the Town of Buckeye. Deliver to all homes and post to the Town website by the end of the third quarter of FY2010-11. (Solid Waste)

Key work performed includes:

- Monitor, enforce and report State and County requirements for the once-a-week collection variance as outlined in the Town's Solid Waste Variance Plan.
- Provide a variety of programs, services, public outreach and education for the citizens of Buckeye that will encourage waste reduction and recycling to increase the percentage of solid waste that is diverted from landfills.
- Ensure all solid waste is collected and disposed of according to a schedule established by the Town and the contractor.



- Ensure that all recyclable materials are collected and processed according to a schedule established by the Town and the contractor.
- Provide quality customer service to the users of Buckeye's solid waste program.
- Ensure that the solid waste collection contract is administered with the best interests of the Town in mind.

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of Solid Waste Residential Customers	14,050	14,000	14,200	14,375	14,670
# of Residential Recycling Customers	14,050	14,000	14,200	14,375	14,670
Tons of Solid Waste Recycled	1,911	3,294	3,341	3,400	3,468
Tons of Solid Waste Disposed	8,097	13,320	8,183	13,960	13,960
Landfill Diversion Rate	19%	25%	19%	18%	20%
# of Garbage or Recycling Containers Inspected	776	2,750	2,750	2,875	2,875

BUDGET and STAFFING

The Town's contract with its solid waste/recycling provider calls for annual rate increases over the term of the contract. Therefore, the proposed FY2010-2011 budget reflects that increase in both the cost of providing that service, and the amounts subsequently billed to users of that service. For FY2010-2011, the proposed budget also reflects a prorata sharing of the costs of the utility billing function among all three utility enterprises. It is anticipated in the proposed budget that the enterprise will continue to need a \$50,000 operating subsidy from the General Fund for another year.

SOLID WASTE (GARBAGE/REFUSE) UTILITY ENTERPRISE FUND BUDGET (in \$000's)

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 47.6	\$ 151.9	\$ 151.9	\$ 151.9	\$ 200.7	32.1%
Professional/Contractual Services	2,436.2	2,147.8	2,155.8	2,483.5	2,582.7	4.0%
Operating Expenses	2.1	3.4	3.4	4.5	4.2	-6.7%
Other Charges/Services	208.5	8.2	0.2	2.1	2.1	0.0%
Contingencies	0.0	20.0	(405.8)	0.0	187.5	100.0%
TOTAL APPROPRIATIONS	\$ 2,694.4	\$ 2,331.3	\$ 1,905.5	\$ 2,642.0	\$ 2,977.2	12.7%
Total Full-Time Positions	1.0	2.4	-	2.4	3.3	



AVIATION

The Aviation Enterprise is managed on a day-to-day basis by the Public Works Department.

MISSION STATEMENT

The mission of the Aviation Enterprise is to provide general aviation services to the public.

ABOUT THE ENTERPRISE

Aviation provides airport operations and facilities, coordinates and manages grant and capital improvement programs, and ensures compliance with local, State and Federal regulations.

Enterprise objectives for FY2010-11 include:

GOAL 2, OBJECTIVE 12: Create and implement a Pavement Management Program designed to help preserve and maintain the runways, taxiways and ramp space, and minimize the effects of pavement degradation and extend the useful life three to four years per application. (Public Works, Aviation)

GOAL 5, OBJECTIVE 14: Evaluate all charges for services and standardize all lease terms and conditions at the airport. Present proposed fee changes, if warranted, for Council consideration and action by the end of FY2010-11. (Aviation)

Key work performed includes:

- Ensure that airport facilities and operations are in compliance with all FAA and other Federal and State regulatory provisions.
- Manage Federal and State grants for airport infrastructure improvements and enhancements.

MEASURES OF INTEREST

Measure	Actual 2008-09	Proposed 2009-10	Proposed/ Modified 2009-10	Est Final 2009-10	Proposed 2010-11
# of Planes Based at Airport Under Hanger Lease	45	48	45	72	75
# of Planes Based at Airport Under Ground Lease	27	19	27	14	15
Gallons of Aviation Fuel Sold	50,778	50,000	50,778	31,600	30,000



BUDGET and STAFFING

The proposed FY2010-2011 budget for Aviation reflects an almost 57% reduction in enterprise revenues. Economic conditions have resulted in a significantly reduced level of sales of aviation fuel during FY2009-2010, and that is expected to continue into the next fiscal year. In addition, a two-year lease agreement for substantial land and hanger space usage expired during FY2009-2010. Renewal of that lease agreement is expected to reflect the lessee's reduced needs. Fund balances and operations are expected to be adequate to meet the fund's obligation to provide certain matching funds for anticipated grant funded activities in the Airport Improvement Fund, as well as certain limited capital improvements. No General Fund subsidy is proposed for FY2010-2011.

Within the Airport Improvement Fund, only current projects for which there is a reasonable expectation of receiving federal and state grant funding are included in the FY2010-2011 budget. That budget is presented in another section of this document.

AVIATION ENTERPRISE FUND BUDGET (in \$000's)

Description	FY2008-09		FY2009-10		FY2010-11 Proposed	Change from Est Actual
	Final	Adopted	Revised	Est Actual		
Personnel	\$ 137.6	\$ 139.2	\$ 140.9	\$ 140.9	\$ 64.7	-54.1%
Professional/Contractual Services	78.4	82.0	82.0	5.5	10.5	90.9%
Repairs/Maintenance	10.3	32.5	32.5	24.3	32.5	33.7%
Operating Expenses	177.6	241.6	241.6	113.6	113.4	-0.2%
Professional Development	2.3	3.3	3.3	0.2	1.0	400.0%
Other Charges/Services	338.4	0.5	0.4	0.4	0.4	0.0%
Capital Outlay	0.0	45.0	38.9	0.0	32.0	100.0%
Grant Matches and Reserves	16.9	13.5	39.4	25.8	13.6	-47.3%
TOTAL APPROPRIATIONS	\$ 761.5	\$ 557.6	\$ 579.0	\$ 310.7	\$ 268.1	-13.7%
Total Full-Time Positions	2.0	2.0	-	2.0	0.5	



OTHER DEPARTMENTS

In response to budgetary constraints, the Town implemented several organizational changes in FY2008-2009 which resulted in the elimination of Economic Development and Intergovernmental Affairs as “stand-alone” departments. Those functions were absorbed into the Town Manager’s Office. Concurrent with the adoption of the FY2009-2010 budget, the staff and functions of the Town Clerk were merged into the Town Manager’s Office.

Prior fiscal year budget information is shown below for the reader's convenience.

GENERAL FUND BUDGET (in \$000's) - INTERGOVERNMENTAL AFFAIRS

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 169.8	\$ -	\$ -	\$ -	\$ -	0.0%
Professional/Contractual Services	0.0	0.0	0.0	0.0	0.0	0.0%
Operating Expenses	2.7	0.0	0.0	0.0	0.0	0.0%
Professional Development	2.3	0.0	0.0	0.0	0.0	0.0%
Other Charges/Services		0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	\$ 174.8	\$ -	\$ -	\$ -	\$ -	0.0%
Total Full-Time Positions	0.0	4.0	0.0	0.0	0.0	

GENERAL FUND BUDGET (in \$000's) - ECONOMIC DEVELOPMENT DEPARTMENT

Description	FY2008-09	FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est Actual	Proposed	from Est Actual
Personnel	\$ 183.9	\$ -	\$ -	\$ -	\$ -	0.0%
Professional/Contractual Services	0.8	0.0	0.0	0.0	0.0	0.0%
Operating Expenses	6.3	0.0	0.0	0.0	0.0	0.0%
Professional Development	28.2	0.0	0.0	0.0	0.0	0.0%
Other Charges/Services	14.5	0.0	0.0	0.0	0.0	0.0%
TOTAL APPROPRIATIONS	\$ 233.7	\$ -	\$ -	\$ -	\$ -	0.0%
Total Full-Time Positions	0.0	0.0	0.0	0.0	0.0	



Town of Buckeye
Proposed 2010-11 Budget
Department Budgets

GENERAL FUND BUDGET (in \$000's) - TOWN CLERK

Description	FY2008-09		FY2009-10			FY2010-11	Change
	Final	Adopted	Revised	Est	Actual	Proposed	from Est
Personnel	\$ 280.2	\$ -	\$ -	\$ -		\$ -	0.0%
Professional/Contractual Services	14.6	0.0	0.0	0.0		0.0	0.0%
Operating Expenses	34.3	0.0	0.0	0.0		0.0	0.0%
Professional Development	2.4	0.0	0.0	0.0		0.0	0.0%
Other Charges/Services	20.0	0.0	0.0	0.0		0.0	0.0%
Capital Outlay	5.6	0.0	0.0	0.0		0.0	0.0%
TOTAL APPROPRIATIONS	\$ 357.1	\$ -	\$ -	\$ -		\$ -	0.0%
Total Full-Time Positions	0.0	0.0	0.0	0.0		0.0	



CAPITAL EXPENDITURES BUDGETS

Capital improvement projects (CIP) and infrastructure improvement projects (IIP) are the basis for rehabilitating, renovating, expanding and adding to the Town's infrastructure. These projects may be funded in a variety of ways:

- IIP is funded with impact fees collected by the Town. These are projects needed to support growth in various communities throughout the Town. Impact fees are established by Council action. In most cases, the impact fees collected in a single year are not sufficient to fund a specific project. However, as impact fees are collected over time in response to growth, sufficient fees are collected to fund the project required by the growth in the Town. Impact fee funds should be regarded as "trust" or "fiduciary" funds. They are available only to fund the capital projects projected to be needed as the result of growth. They are not available for general Town operations, or to fund the operations of the new infrastructure. For example, if impact fees have been collected to build a new regional park, the collected fees may be used only for the cost of the regional park attributable to growth. If other residents will use the regional park, additional funding must be provided from other sources. The staff required to maintain the regional park must also be funded through other sources.
- CIP may be funded in a variety of ways. In some cases, CIP may be funded on a pay-as-you-go basis using transfers from the General Fund. Some CIP may be eligible for state, county or federal grants, which may or may not require matching funds from the General Fund. In still other cases, CIP may be funded by borrowing, either through entering into a loan agreement, lease-purchase agreement, or issuing general obligation bonds. Just as with IIP, it may take several years to accumulate the funding necessary for a project, and may require funding from more than one source. While CIP is generally associated with a building project, it may also be associated with a master plan that will govern future growth and development of the Town, such as a Drainage Master Plan.

Historically, the Town has also provided for a limited amount of capital outlay through the operating budgets for several departments. These tend to be expenditures identified as furniture, fixtures or equipment with a cost in excess of \$5,000 and a useful life in excess of one year. No such expenditures are proposed in the FY2010-2011 budget except for lease payments on a copier for the Magistrate Court, and the lease payments on a brush truck for the Fire Department, which amount is reimbursed by a developer.

Reduced levels of impact fees collections, first noted in FY2008-2009, are the result of the depressed residential construction industry. That trend continued in the current fiscal year, and is expected to continue into FY2010-2011. During FY2009-2010, the Town Council adopted a new impact fee schedule, but State of Arizona legislative action imposed a moratorium on their implementation. It is expected at the date of this document that the effective date of the moratorium will be modified to allow the Town to begin collecting impact fees according to the revised schedule, although the length of the moratorium will be extended. Because of the continuing depression in the residential housing market, the proposed FY2010-2011 budget does not reflect the possibility of collecting impact fees at modestly increased rates. Even the modestly increased rates are not expected to generate sufficient funding to allow the Town to proceed with many of the projects anticipated to be funded as IIP.



The Town also maintains a number of special revenue funds not identified specifically as CIP or IIP funds, but which are used for CIP-type projects, for example, a special revenue fund designated to receive grant funding for a park and ride facility. Those are separately represented in this section.

The Town is in the process of developing an integrated, five-year CIP/IIP program that will bring new focus, direction and accountability to the expenditure of funds for needed infrastructure. This process is expected to be completed during calendar year 2010, and will become the basis for an initiative to create a bond committee, followed by an election in November, 2011 to re-impose a secondary property tax to fund infrastructure needed by the Town to move forward. For FY2010-2011, the following schedules reflect the amounts available or being accumulated for CIP/IIP and CIP-type projects in the Town.

IMPACT FEE FUNDS

The collection of impact fees has lagged significantly behind amounts originally budgeted in FY2008-09. Amounts projected for FY2010-2011 are more closely aligned with anticipated collections through the end of the current fiscal year. The annual impact fee report required by state law is available on the Town's web site, www.buckeyeaz.gov (select Departments, select Finance, select Reports).

Audited FY/09	FY 2009/10			Proposed FY/11
	Budgeted	Modified	Y/E Estimated	

IMPACT FEES - ALL FUNDS

Beginning Fund Balances	41,824,660	36,981,104	39,032,039	39,032,039	37,905,552
Impact Fees	2,387,803	1,766,000	1,766,000	1,889,000	1,864,000
Other Income	0	0	0	4,364	0
Interest Income	472,989	360,000	360,000	96,000	84,700
Total Revenues	2,860,792	2,126,000	2,126,000	1,989,364	1,948,700
Total Expenditures & Reserves	5,653,412	39,107,104	41,158,039	3,115,851	39,854,252
Ending Fund Balances	39,032,040	0	0	37,905,552	0

Details of revenues, expenditures and reserves and beginning and ending fund balances for each impact fee fund are as follows:



Town of Buckeye
Proposed 2010-11 Budget
Capital Expenditures Budget

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
Water System Improvement Fund - 062					
Beginning Fund Balance	5,245,515	5,087,039	5,126,696	5,126,696	5,086,133
Impact Fees	104,742	150,000	150,000	99,000	100,000
Interest Income	59,075	45,000	45,000	13,000	12,000
Total Revenues	163,817	195,000	195,000	112,000	112,000
Contractual Services	10,963	0	2,563	2,563	0
Impact Fee Reimbursement	209,338	250,000	250,000	0	250,000
Water Resources Master Plan	0	200,000	200,000	150,000	50,000
Water System Expansion	62,335	4,830,000	4,830,000	0	4,848,133
Restricted Fund Balance	0	2,039	39,133	0	50,000
Total Expenditures & Reserves	282,636	5,282,039	5,321,696	152,563	5,198,133
Ending Fund Balance	5,126,696	0	0	5,086,133	0
Sewer Improvement Fund - 067					
Beginning Fund Balance	13,022,368	12,479,799	12,678,433	12,678,433	12,490,011
Impact Fees	278,086	250,000	250,000	210,000	230,000
Interest Income	145,196	90,000	90,000	32,000	30,000
Total Revenues	423,282	340,000	340,000	242,000	260,000
Contractual Services	11,794	0	1,731	1,731	0
Impact Fee Reimbursement	648,258	75,000	248,690	178,690	100,000
Wastewater Master Plan	0	300,000	300,000	250,000	50,000
Central WWT Fac Expansion	107,165	12,440,000	12,266,310	0	12,550,011
Restricted Fund Balance	0	4,799	201,702	0	50,000
Total Expenditures & Reserves	767,217	12,819,799	13,018,433	430,421	12,750,011
Ending Fund Balance	12,678,433	0	0	12,490,012	0



Town of Buckeye
Proposed 2010-11 Budget

Capital Expenditures Budget

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
Fire Fund Impact Fees - 064					
Beginning Fund Balance	5,463,379	3,362,921	4,372,502	4,372,502	3,491,126
Impact Fees	519,153	325,000	325,000	380,000	325,000
Interest Income	61,421	52,000	52,000	10,000	8,500
Total Revenues	580,574	377,000	377,000	390,000	333,500
Contractual Services	10,962	0	2,563	2,563	0
Impact Fee Reimbursement	5,970	10,000	658,011	648,011	10,000
Prototype Station	186,546	107,007	107,007	120,000	0
Ford Credit-2 Fire Trucks (2012)	409,865	186,663	186,663	186,663	186,663
Ford Credit-Ladder Truck (2015)	0	135,176	135,176	135,176	135,176
Sun Trust-Ladder Truck (2012)	0	79,933	79,933	79,933	79,933
Air & Light Trailer-Match Funds	0	0	9,000	9,000	0
Vehicle Grants-Match Funds	0	0	0	0	44,000
Westpark Fire Station	2,528	777,993	777,993	0	0
Verrado Fire Station	517,606	1,229,600	1,229,600	90,031	2,511,550
Tartesso Fire Station	537,974				
Reserve for Future Lease Payments	0	1,209,075	1,209,075	0	807,304
Restricted Fund Balance	0	4,474	354,481	0	50,000
Total Expenditures & Reserves	1,671,451	3,739,921	4,749,502	1,271,377	3,824,626
Ending Fund Balance	4,372,502	0	0	3,491,125	0
Parks & Rec Impact Fees - 100					
Beginning Fund Balance	7,424,833	5,688,182	6,227,710	6,227,710	6,680,147
Impact Fees	643,470	410,000	410,000	485,000	460,000
Interest Income	83,167	72,000	72,000	15,000	14,000
Total Revenues	726,637	482,000	482,000	500,000	474,000
Contractual Services	10,963	0	2,563	2,563	0
Community Park	253,980	2,389,429	2,389,429	30,000	3,341,634
BLM Park	0	2,314,300	2,314,300	15,000	2,299,300
Buckeye Town Lake	0	1,322,500	1,322,500	0	1,322,500
A-Wing Project	158,817	0	0	0	0
Renovation Earl Edgar	1,500,000	0	0	0	0
Buckeye Canal Path	0	140,713	140,713	0	140,713
Restricted Fund Balance	0	3,240	540,205	0	50,000
Total Expenditures & Reserves	1,923,760	6,170,182	6,709,710	47,563	7,154,147
Ending Fund Balance	6,227,710	0	0	6,680,147	0



Town of Buckeye
Proposed 2010-11 Budget
Capital Expenditures Budget

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
Impact Fees-Library - 101					
Beginning Fund Balance	1,807,081	1,677,163	1,770,644	1,770,644	1,857,481
Impact Fees	124,714	75,000	75,000	85,000	84,000
Interest Income	20,393	16,000	16,000	4,400	4,300
Total Revenues	145,107	91,000	91,000	89,400	88,300
Contractual Services	10,962	0	2,563	2,563	0
Bookmobile Purchase	170,582	0	0	0	0
MIS Library Projects	0	1,768,000	1,768,000	0	1,895,781
Restricted Fund Balance	0	163	91,081	0	50,000
Total Expenditures & Reserves	181,544	1,768,163	1,861,644	2,563	1,945,781
Ending Fund Balance	1,770,644	0	0	1,857,481	0
Impact Fees-Police - 102					
Beginning Fund Balance	3,663,277	3,316,299	3,396,442	3,396,442	2,499,805
Impact Fees	315,510	250,000	250,000	300,000	320,000
State 911 Rebate	0	0	0	4,364	0
Interest Income	42,682	36,000	36,000	7,800	2,300
Total Revenues	358,192	286,000	286,000	312,164	322,300
Contractual Services	10,962	0	2,563	2,563	0
Computer Equip/Software	314,065	0	0	0	0
Communications Equipment	300,000	3,600,000	3,600,000	1,206,238	2,812,105
Restricted Fund Balance	0	2,299	79,879	0	10,000
Total Expenditures & Reserves	625,027	3,602,299	3,682,442	1,208,801	2,822,105
Ending Fund Balance	3,396,442	0	0	2,499,805	0
Impact Fees-Genl Govt - 103					
Beginning Fund Balance	1,856,928	1,964,428	1,998,058	1,998,058	2,105,395
Impact Fees	131,937	86,000	86,000	105,000	97,000
Interest Income	21,964	16,000	16,000	4,900	4,800
Total Revenues	153,901	102,000	102,000	109,900	101,800
Contractual Services	10,962	0	2,563	2,563	0
Municipal Bldg Planning	1,809	2,066,428	2,066,428	0	2,157,195
Restricted Fund Balance	0	0	31,067	0	50,000
Total Expenditures & Reserves	12,771	2,066,428	2,100,058	2,563	2,207,195
Ending Fund Balance	1,998,058	0	0	2,105,395	0



Town of Buckeye
Proposed 2010-11 Budget
Capital Expenditures Budget

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
Impact Fees-Streets - 104					
Beginning Fund Balance	3,341,279	3,405,273	3,461,554	3,461,554	3,695,454
Impact Fees	270,191	220,000	220,000	225,000	248,000
Interest Income	39,091	33,000	33,000	8,900	8,800
Total Revenues	309,282	253,000	253,000	233,900	256,800
I-10 Interchanges(2)	0	3,067,280	3,067,280	0	3,304,979
Street Sweeper (1)	189,006	0	0	0	0
Backhoe (2)	0	137,440	150,529	0	150,529
1 Ton Pickup (2)	0	36,651	40,142	0	40,142
Grader (2)	0	274,881	301,058	0	301,058
Dump Truck (1)	0	91,627	100,353	0	100,353
Trailer w Weed Sprayer (1)	0	18,325	20,070	0	20,070
Paint Striper (1)	0	9,163	10,035	0	10,036
Trailer (1)	0	4,581	5,017	0	5,017
Tamper (2)	0	18,325	20,070	0	20,070
Total Expenditures & Reserves	189,006	3,658,273	3,714,554	0	3,952,254
Ending Fund Balance	3,461,555	0	0	3,695,454	0



CAPITAL IMPROVEMENT FUNDS

During FY2007-08, general fund monies were transferred into a number of capital improvement funds (CIP). These transferred amounts were designated for certain projects, or to provide anticipated local matching dollars for federal, state or county funded projects. In some cases, the amounts transferred have not been used, primarily because the amount transferred was insufficient to allow the project to be pursued, or the project initially proposed to be funded has been determined to be not necessary at this time, premature, or otherwise not feasible. Efforts have been made during this budgeting cycle to provide more specificity as to anticipated uses of limited CIP dollars for FY2010-2011. As can be noted in the schedule below, the majority of CIP projects are dependent on the Town identifying grant opportunities. If that effort is not successful, many of the projects will not be able to proceed.

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
CIP - ALL FUNDS					
Beginning Fund Balances	3,756,566	3,003,743	3,362,558	3,362,558	3,414,886
Grant Applications	0	10,255,000	8,777,456	0	4,037,456
Developer Contributions	0	0	0	0	1,300,000
Fund Transfers	209,275	625,000	823,409	823,409	539,210
Total Revenues	209,275	10,880,000	9,600,865	823,409	5,876,666
Total Expenditures & Reserves	603,282	13,883,743	12,971,890	771,081	9,291,552
Ending Fund Balances	3,362,559	0	(8,467)	3,414,886	0

Details of revenues, expenditures and reserves and beginning and ending fund balances for each capital improvement fund follow. A new fund for Fire CIP was created for FY2009-2010 in anticipation of a grant to provide funding for a permanent fire station in the Verrado community. That grant, originally budgeted at \$5 million, was awarded for \$3,522,456 late in FY2009-2010. In addition to impact fees, additional funding will be provided by a developer to complete that project.



Town of Buckeye
Proposed 2010-11 Budget

Capital Expenditures Budget

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
CIP General - 615					
Beginning Fund Balance	1,209,108	619,837	951,358	951,358	1,747,767
Flood Control Dist Reimbursement	167,000	0	198,409	198,409	275,000
Developer Contributions	0	0	0	0	300,000
Transfer from Fund 640	0	625,000	625,000	625,000	0
Total Revenues	167,000	625,000	823,409	823,409	575,000
Annexations - NonCapital					
General Plan/Development Code	42,156	169,163	169,163	7,000	18,380
Print Shop	139,324	0	0		0
Cemetery Equipment	0	0	20,000	20,000	0
Lower Buckeye Road	0	0	0	0	750,000
6th St Storm Drain	0	0	0		275,000
Flood Control (Storm Drain) Cap	243,270	0	0	0	0
Econ Dev Land Acquisition	0	200,000	200,000	0	200,000
Industrial District Infrastructure	0	625,000	625,000	0	1,050,000
F&F - New Town Hall	0	250,674	250,674	0	0
Committed Fund Balance	0	0	509,930	0	29,387
Total Expenditures and Reserves	424,750	1,244,837	1,774,767	27,000	2,322,767
Ending Fund Balance	951,358	0	0	1,747,767	0
CIP Facilities - 625					
Beginning Fund Balance	396,541	474,518	526,977	526,977	526,977
Energy Efficiency Grants	0	0	0	0	264,210
Total Revenues	0	0	0	0	264,210
Energy Efficiency Audit/Projects	0	0	0	0	264,210
A Wing Project	40	474,500	474,500	0	150,000
Replace P/W Security Fence	80,408	0	0	0	0
To Charman Fund 196	(210,885)	0	0	0	0
Committed Fund Balance	0	18	52,477	0	376,977
Total Expenditures and Reserves	(130,437)	474,518	526,977	0	791,187
Ending Fund Balance	526,978	0	0	526,977	0



Capital Expenditures Budget

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
CIP Parks & Library - 630					
Beginning Fund Balance	177,240	0	6,626	6,626	6,626
Virginia Piper Trust Grant	0	1,000,000	1,000,000	0	0
Barbara Bush Foundation Grant	0	65,000	65,000	0	0
LSTA Grant (Library)	0	25,000	25,000	0	15,000
Various Parks Grants (7)	0	2,165,000	2,165,000	0	500,000
Total Revenues	0	3,255,000	3,255,000	0	515,000
Capital Outlay	170,614	0	0	0	0
Maint Equip Westpark Capital	0	0	0	0	0
Virginia Piper Trust Grant (A-Wing)	0	1,000,000	1,000,000	0	0
Barbara Bush Fndtn Grant (Library)	0	65,000	65,000	0	0
LSTA Grant (Library)	0	25,000	25,000	0	15,000
Various Parks Grants (7)	0	2,165,000	2,165,000	0	500,000
Restricted Fund Balance	0	0	6,626	0	6,626
Total Expenditures and Reserves	170,614	3,255,000	3,261,626	0	521,626
Ending Fund Balance	6,626	0	0	6,626	0
CIP Police - 635					
Beginning Fund Balance	59,750	59,750	59,750	59,750	59,750
Solicited Grants	0	2,000,000	2,000,000	0	0
Total Revenues	0	2,000,000	2,000,000	0	0
PD Support Projects	0	2,059,750	2,059,750	0	59,750
Total Expenditures and Reserves	0	2,059,750	2,059,750	0	59,750
Ending Fund Balance	59,750	0	0	59,750	0



Town of Buckeye
Proposed 2010-11 Budget
Capital Expenditures Budget

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
CIP Road Projects - 640					
Beginning Fund Balance	1,905,365	1,849,638	1,817,847	1,817,847	1,073,766
Transfer from Genl Fd		0	0	0	0
Total Revenues	0	0	0	0	0
PM10-2009 Pave Dirt Roads	11,930	84,700	84,700	0	84,700
PM10-2012 Pave Dirt Roads	0	84,700	84,700	0	84,700
PM10-2009 Pave Dirt Shoulders	0	226,000	226,000	43,000	183,000
MAG/TIP-Downtown Sidewalks	0	316,500	316,500	0	0
MAG/TIP-7th & Eason	8,467	0	0	4,881	14,661
Alarcon & Kino Ped-MAG FY13	0	0	0	0	174,572
Downtown Drainage Master Plan	67,121	200,000	217,915	71,200	146,715
General Road Projects	0	300,000	271,499	0	271,499
Transfer to Fund 615	0	625,000	625,000	625,000	0
Committed Fund Balance	0	12,738	0	0	113,919
Total Expenditures and Reserves	87,518	1,849,638	1,826,314	744,081	1,073,766
Ending Fund Balance	1,817,847	0	(8,467)	1,073,766	0
CIP Solid Waste - 645					
Beginning Fund Balance	8,562	0	0	0	0
Transfer from Genl Fd	42,275	0	0	0	0
Total Revenues	42,275	0	0	0	0
Drop-Off Recycling Program	50,837	0	0		0
Total Expenditures and Reserves	50,837	0	0	0	0
Ending Fund Balance	0	0	0	0	0
CIP Fire - [New in FY2009-10]					
Beginning Fund Balance	0	0	0	0	0
Stimulus Grant Award	0	5,000,000	3,522,456	0	3,522,456
Developer Contribution	0	0	0	0	1,000,000
Total Revenues	0	5,000,000	3,522,456	0	4,522,456
Station 703 (Granted Funded Portion)	0	5,000,000	3,522,456	0	4,522,456
Total Expenditures and Reserves	0	5,000,000	3,522,456	0	4,522,456
Ending Fund Balance	0	0	0	0	0



CIP-TYPE SPECIAL REVENUE FUNDS

The Town maintains a number of special revenue funds that are designated to receive and expend funds for projects that are considered to represent capital improvements or projects for which the Town expects to receive a long-term benefit. One example is the CDBG Projects Fund. Annually, the Town applies for funding as a sub-grantee for one or more capital projects eligible to be funded with federal CDBG dollars. (Buckeye is not an entitlement community and, thus, does not have its own CDBG program.) Revenues in these CIP-type funds can come from a variety of sources, as shown in the summary schedule below.

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
CIP-TYPE SPECIAL REVENUE FUNDS - ALL FUNDS					
Beginning Fund Balances	13,144,999	11,698,637	13,598,731	13,598,731	13,170,331
Grants & IGAs	3,640,821	9,021,472	9,524,036	4,137,649	3,693,210
Operations	119,493	68,000	74,350	120,242	64,500
Fund Transfers	2,792,165	20,000	45,840	153,856	6,011,000
Interest Income	86,666	28,500	24,500	12,300	31,400
Other Income	15,320	3,500	314,758	313,058	192,500
Developer Contributions	167,139	50,000	50,000	190,000	200,000
Total Revenues	6,821,604	9,191,472	10,033,484	4,927,105	10,192,610
Total Expenditures and Reserves	6,367,878	20,890,108	23,632,215	5,355,505	23,362,941
Ending Fund Balances	13,598,725	1	0	13,170,331	0

Budget details on each of these CIP-type special revenue funds are included below. Additional information on each fund is also included in the Glossary to this document. While activity in these funds generally continues from one fiscal year to the next, the reader will note that the Earl Edgar Renovation Fund was closed during FY2009-2010 because park renovations were complete. Also, the Transportation Master Plan Fund was included as a CIP-type special revenue fund during FY2009-2010, but is reported as an operating special revenue fund in the Community Development Department for FY2010-2011. As the Transportation Master Plan was essentially completed during FY2009-2010, its inclusion as a CIP-type special revenue fund is no longer appropriate.



Town of Buckeye
Proposed 2010-11 Budget

Capital Expenditures Budget

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
ADOT LTAF II - 670					
Beginning Fund Balance	78,358	26,094	72,623	72,623	2,623
Grant-Park 'n Ride Site Acquisition	1,325,000	0	0	0	0
Grant-Park 'n Ride Site Improvements	0	2,300,000	2,300,000	54,000	2,300,000
Total Revenues	1,325,000	2,300,000	2,300,000	54,000	2,300,000
Park 'n Ride Planning	3,395	26,094	72,623	24,000	102,623
Park 'n Ride Site Acquisition	1,327,340	0	0	0	0
Park 'n Ride Site Improvements	0	2,300,000	2,300,000	100,000	2,200,000
Total Expenditures and Reserves	1,330,735	2,326,094	2,372,623	124,000	2,302,623
Ending Fund Balance	72,623	0	0	2,623	0
CDBG Projects - 043					
Beginning Fund Balance	0	0	(6,852)	(6,852)	23,342
Prior Year Projects	70,203	0	0		0
S Monroe Sidewalks - DG0801	0	272,194	272,194	272,194	0
Valencia Dist Sidewalks - DG0901	0	300,000	300,000	0	300,000
FY10 Reallocation	0	0	0	0	275,000
Matching Transfer from General Fund	40,000	20,000	20,000	20,000	25,000
Total Revenues	110,203	592,194	592,194	292,194	600,000
S Monroe Sidewalks - DG0801	117,056	262,000	262,000	262,000	0
Valencia Dist Sidewalks - DG0901	0	320,000	320,000	0	325,000
FY10 Reallocation	0	0	0	0	275,000
Committed Fund Balance	0	10,194	3,342	0	23,342
Total Expenditures and Reserves	117,056	592,194	585,342	262,000	623,342
Ending Fund Balance	(6,853)	0	0	23,342	0
Heritage Park Development Fund - 185					
Beginning Fund Balance	0	46,300	47,858	47,858	70,258
Event Revenues	42,853	40,000	40,000	30,000	4,000
Donations	5,000	10,000	10,000	2,400	2,000
Total Revenues	47,853	50,000	50,000	32,400	6,000
Event Promotions	0	0	12,000	10,000	4,000
Committed Fund Balance	0	96,300	85,858	0	72,258
Total Expenditures and Reserves	0	96,300	97,858	10,000	76,258
Ending Fund Balance	47,853	0	0	70,258	0



	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
Earl Edgar Renovation Fund - 671					
Beginning Fund Balance	681,542		112,016	112,016	0
Donations	500	0	0	0	0
Transfer from Fund 066	0	0	0	0	0
Total Revenues	500	0	0	0	0
Reimburse Fund 066	0	0	112,016	108,016	0
Design & Construction Expenses	570,026	0	0	4,000	0
Total Expenditures and Reserves	570,026	0	112,016	112,016	0
Ending Fund Balance	112,016	0	0	0	0
APS/SRP Mitigation Fund - 066					
Beginning Fund Balance	727,380	564,672	371,484	371,484	354,182
Interest Income	38,460	1,000	1,000	1,200	800
Restore Balance from Fund 671	0	0	0	108,016	0
Total Revenues	38,460	1,000	1,000	109,216	800
Buena Vista Allocation	0	50,100	50,100	51,518	0
Northwood Park Allocation	0	62,600	62,600	5,000	57,600
Town Parks Projects	394,356	0	0	0	0
IGA/BUHS-Town Park Irrigation	0	70,000	70,000	70,000	0
Committed Fund Balance	0	365,072	171,884	0	279,482
Reserved for Sunora Future Use	0	17,900	17,900	0	17,900
Total Expenditures and Reserves	394,356	565,672	372,484	126,518	354,982
Ending Fund Balance	371,484	0	0	354,182	0



Town of Buckeye
Proposed 2010-11 Budget

Capital Expenditures Budget

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
Park Grant Programs - 076					
Beginning Fund Balance	61,223	45,790	46,269	46,269	65,719
Various Operating Grants	402,927	0	0	0	0
Other Grants	0	25,000	14,500	18,250	30,000
LSTA Operating Grant	0	0	10,500	10,500	10,000
MAG Bicycle Design	0	58,000	0	0	0
ADOT-Buckeye Canal Path	0	500,000	500,000	0	0
Total Revenues	402,927	583,000	525,000	28,750	40,000
Operating Supplies/Equipment	16,953	25,000	14,500	6,800	46,450
Earl Edgar Renovation	400,927	0	0		0
LSTA Operating Grant	0	0	10,500	2,500	18,000
MAG Bicycle Design Contract	0	58,000	0	0	0
ADOT Buckeye Canal Path	0	500,000	500,000	0	0
Restricted Fund Balance	0	45,789	46,269	0	41,269
Total Expenditures and Reserves	417,880	628,789	571,269	9,300	105,719
Ending Fund Balance	46,270	1	0	65,719	0
Cemetery Improvement Fund - 057					
Beginning Fund Balance	128,491	198,279	181,999	181,999	203,549
Cemetery Capital Improvements	35,705	10,000	10,000	14,500	10,000
Maintenance Fees	35,435	8,000	8,000	14,100	8,000
Interest Income	2,289	4,000	4,000	450	500
Total Revenues	73,429	22,000	22,000	29,050	18,500
Contractual Services	19,569	5,000	5,000	0	0
Maintenance Expenses	352	16,000	16,000	7,500	8,000
Reserve for Future Land Purchase	0	99,500	91,360	0	105,860
Reserve for Maintenance	0	99,500	91,360	0	105,460
Restricted Fund Balance	0	279	279	0	2,729
Total Expenditures and Reserves	19,921	220,279	203,999	7,500	222,049
Ending Fund Balance	181,999	0	0	203,549	0



	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
Replacement Reserve Fund - 121					
Beginning Fund Balance	0	0	0	0	59,242
Fleet Fees & Proceeds	0	0	0	33,000	25,000
Facilities Fees & Proceeds	0	0	0	19,592	15,000
FF&E Fees & Proceeds	0	0	0	300	500
IT Fees & Facilities	0	0	6,350	6,350	0
Interest Income	0	0	0	0	100
Total Revenues	0	0	6,350	59,242	40,600
Facilities Reserve	0	0	0	0	34,592
Fleet Reserve	0	0	0	0	58,000
IT Equipment Reserve	0	0	6,350	0	6,350
FF&E Reserve	0	0	0	0	800
Committed Fund Balance	0	0	0	0	100
Total Expenditures and Reserves	0	0	6,350	0	99,842
Ending Fund Balance	0	0	0	59,242	0
Economic Development Reinvestment Fd					
Beginning Fund Balance	0	0	0	0	0
Local Sales Tax	0	0	0	0	3,693,034
Property Tax	0	0	0	0	282,966
Building Permit Fees	0	0	0	0	2,000,000
Interest Income	0	0	0	0	24,000
Total Revenues	0	0	0	0	6,000,000
Street Projects	0	0	0	0	1,000,000
Water Projects	0	0	0	0	1,500,000
Wastewater Projects	0	0	0	0	1,500,000
Committed Fund Balance	0	0	0	0	2,000,000
Total Expenditures and Reserves	0	0	0	0	6,000,000
Ending Fund Balance	0	0	0	0	0



Town of Buckeye
Proposed 2010-11 Budget

Capital Expenditures Budget

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
Automation & Technology Fund - 650					
Beginning Fund Balance	1,803,170	413,655	360,921	360,921	288,421
Transfer from General Fund	0	0	0	0	0
Total Revenues	0	0	0	0	0
Elec Doc Mgmt Sys-Capital	0	140,000	116,564	0	72,000
Enterprise Wide Needs-Capital	0	90,000	25,000	0	92,421
Elec Document Mgmt Sys-Non-Cap	60,383	87,000	72,436	0	50,000
Enterprise Wide Needs-Non-Cap	35,450	8,655	8,652	0	9,000
Phone System Replace/Upgrade	0	0	65,000	65,000	0
Enterprise GIS-Capital	146,381	88,000	73,269	7,500	65,000
Restore to General Fund	1,200,034	0	0	0	0
Total Expenditures and Reserves	1,442,248	413,655	360,921	72,500	288,421
Ending Fund Balance	360,922	0	0	288,421	0
MAG/ADOT Projects Fund - 042					
Beginning Fund Balance	119,806	92,029	1,025,820	1,025,820	587,460
MAG-Alarcon & Kino Pedestrian	0	407,000	407,000	0	0
ADOT IGA-SR85 Frontage Roads	1,175,300	3,525,900	3,525,900	3,290,840	0
ADOT IGA-Lower Buckeye Road	0	0	0	0	233,860
Total Revenues	1,175,300	3,932,900	3,932,900	3,290,840	233,860
TIP-7th & Eason Pedestrian	8,467	0	0		0
MAG-Alarcon & Kino Pedestrian	0	407,000	407,000	0	0
ADOT IGA-SR85 Frontage Roads	260,819	3,525,900	4,459,691	3,654,200	0
ADOT IGA-Lower Buckeye Road	0	0		75,000	710,000
Local Match-ITS Project	0	90,000	90,000	0	90,000
Committed Fund Balance	0	2,029	2,029	0	21,320
Total Expenditures and Reserves	269,286	4,024,929	4,958,720	3,729,200	821,320
Ending Fund Balance	1,025,820	0	0	587,460	0



Capital Expenditures Budget

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
Streets Improvement Fund - 071					
Beginning Fund Balance	3,294,999	3,378,924	3,484,231	3,484,231	3,683,131
Developer Contributions	167,139	50,000	50,000	190,000	200,000
BESD/Inca School Light	0	0	311,258	311,258	0
Other Income	8,138	1,500	1,500	0	500
Interest Income	37,596	10,000	10,000	8,900	4,800
Total Revenues	212,873	61,500	372,758	510,158	205,300
Engineering Fees	23,642	19,500	19,500	0	19,500
BESD/Inca School Light	0	0	311,258	311,258	0
Reserve-Dev Contrib-Traffic Signals	0	1,550,968	1,550,968	0	1,740,968
Reserve-Dev Contrib-Dean Rd Realign	0	953,236	953,236	0	953,236
Reserve-Dev Contrib-Other St Impvmnt	0	580,320	580,320	0	580,320
Restricted Fund Balance	0	336,400	441,707	0	594,407
Total Expenditures and Reserves	23,642	3,440,424	3,856,989	311,258	3,888,431
Ending Fund Balance	3,484,230	0	0	3,683,131	0
Roadway Construction Fund - 610					
Beginning Fund Balance	5,563,237	5,592,269	6,705,778	6,705,778	6,789,778
Transfer from General Fund	2,735,262	0	0	0	0
Maricopa Co IGA	300,000	0	400,000	400,000	400,000
ARRA Stimulus Grant	0	1,621,878	1,621,878	0	0
Interest Income	0	4,000	0	0	0
Other Income	5,282	0	0	0	0
Total Revenues	3,040,544	1,625,878	2,021,878	400,000	400,000
I-10 Projects-Current Year:	7,060				
SR85 Improvement District	93,820	0	0	0	0
Transfer to Fund 641	0	15,000	15,000	15,000	0
Local Road Projects-Current Year:					
Apache Rd ID	42	0	0	0	0
N Miller Road ID	1,752,576	0	0	0	0
Watson Road Design Concept	44,505	0	500	1,000	0
Maricopa Co IGA Expenses	0	100,000	300,000	300,000	300,000
ARRA Stimulus Grant Expenses	0	1,621,878	1,621,878	0	0
Reserve-Future I-10 Projects	0	4,599,113	4,471,306	0	4,471,306
Reserve-Future Local Road Projects	0	882,156	1,918,972	0	1,918,472
Reserve-Maricopa Co IGA	0	0	400,000	0	500,000
Total Expenditures and Reserves	1,898,003	7,218,147	8,727,656	316,000	7,189,778
Ending Fund Balance	6,705,778	0	0	6,789,778	0



Town of Buckeye
Proposed 2010-11 Budget

Capital Expenditures Budget

	Audited FY/09	FY 2009/10			Proposed FY/11
		Budgeted	Modified	Y/E Estimated	
Sundance Water Recharge Fund - 059					
Beginning Fund Balance	658,634	670,933	668,774	668,774	672,324
Interest Income	8,321	9,500	9,500	1,750	1,200
Other Income	1,900	2,000	2,000	1,800	2,000
Total Revenues	10,221	11,500	11,500	3,550	3,200
Water Recharge Imp Expenses	80	0	0	0	0
Well Project - 65 Acre Park	0	640,000	640,000	0	0
Goodyear Recharge IGA	0	0	0	0	640,000
Committed Fund Balance	0	42,433	40,274	0	35,524
Total Expenditures and Reserves	80	682,433	680,274	0	675,524
Ending Fund Balance	668,775	0	0	672,324	0
Airport Improvement Fund - 051					
Beginning Fund Balance	28,159	669,692	527,810	527,810	370,302
Federal Grant Revenues	365,625	9,500	170,064	91,865	144,350
State Grant Revenues	1,766	2,000	2,000	0	0
Misc Reimbursements	0	0	0	0	190,000
Transfer from Aviation Fd 050	16,903	0	25,840	25,840	10,000
Total Revenues	384,294	11,500	197,904	117,705	344,350
Management/Consulting Fees	22,650	150,000	8,118	10,000	10,000
E6SO6/Design, Construct Road	32,179	127,398	131,398	85,000	46,398
Automated Weather Observation	260,903	0	0	0	0
Ramps/Fence/SEC State FT Grnt	4,370	165,392	165,392	0	0
RSAT Improvement Project	107,004	238,402	242,402	116,509	0
Envir Assessment-FAA Grant	0	0	178,404	63,704	114,700
Pavement Maintenance	0	0	0	0	200,000
Signage Upgrade Grant	0	0	0	0	35,000
Capital Outlay	(542,461)	0	0	0	0
Committed Fund Balance	0	0	0	0	308,554
Total Expenditures and Reserves	(115,355)	681,192	725,714	275,213	714,652
Ending Fund Balance	527,808	0	0	370,302	0



BONDED DEBT

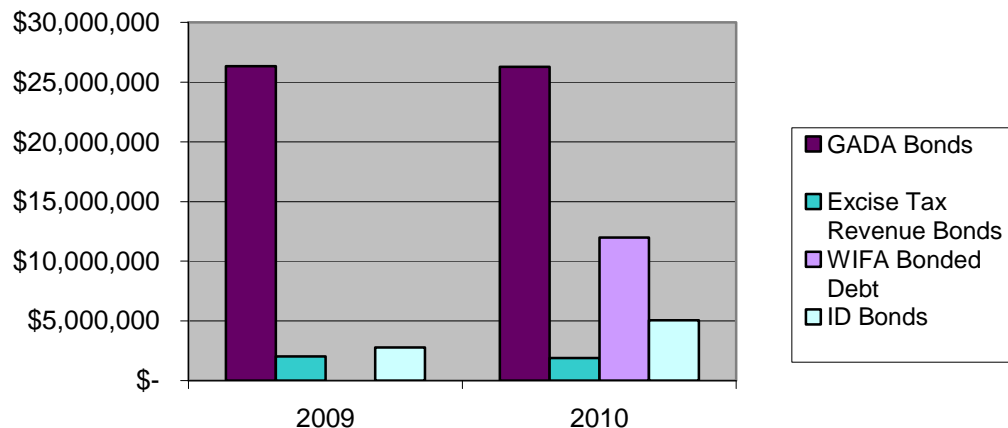
The following sections are summaries of the Town of Buckeye's outstanding bonded debt obligations.

BONDED DEBT OBLIGATIONS BY TYPE

During FY2010-2011, the Town will have four types of outstanding debt. These types are: 1) Excise Tax-backed Greater Arizona Development Authority (GADA) Bonds; 2) Excise Tax-backed Revenue Bonds; 3) Water Improvements Financing Authority (WIFA) bonds; and 4) Improvement District Bonds, for which the Town has only contingent liability. On July 1, 2008 the Town retired its outstanding General Obligation debt.

The table below reflects the Town's principal amounts of outstanding debt obligations by type. The Town of Buckeye's primary debt management objectives are to minimize the cost of debt to taxpayers while assuring total indebtedness does not exceed available resources and Arizona legal requirements.

Type of Bond	Principal of Bonds Outstanding at		%age of Debt
	July 1, 2009	July 1, 2010	
GADA Bonds	\$ 26,330,000	\$ 26,275,000	58.1%
Excise Tax Revenue Bonds	2,025,000	1,900,000	4.2%
WIFA Bonded Debt	0	12,000,000	26.5%
Improvement District Bonds	2,790,000	5,045,000	11.2%
	\$ 31,145,000	\$ 45,220,000	100.0%





BOND TYPE and FUNDING SOURCE

The FY2010-2011 budget provides for known debt service as shown in the chart below by bond type and funding source. Of this amount, \$1,484,766 is for the retirement of principal and \$1,966,915 is for interest payments. Assessments to property owners for special improvement district bonds are \$675,313 with the remaining \$2,776,368 being provided from the General Fund and the water and wastewater utility enterprise funds.

	FY2008-09 Final	FY2009-10 Adopted	FY2009-10 Est Actual	FY2010-11 Proposed
Bond Type				
GADA Bonds	\$ 1,304,567	\$ 1,302,662	\$ 1,302,663	\$ 1,743,688
Excise Tax Revenue Bonds	301,326	243,000	236,313	234,619
WIFA Bonded Debt	0	0	0	798,061
Improvement District Bonds	434,549	614,630	451,344	675,313
Projected Over/<Under> Collections	-	-	-	5,927
	\$ 2,040,442	\$ 2,160,292	\$ 1,990,320	\$ 3,457,608
Funding Source				
General Fund	\$ 903,757	\$ 901,300	\$ 902,300	\$ 947,752
Water Utility Enterprise Fund	630,974	572,700	572,700	893,640
Waste Water Enterprise Fund	71,614	71,700	71,700	940,903
Improvement Dist Assessments	349,701	448,000	310,343	675,313
Available Fund Balances	84,396	166,592	133,277	-
	\$ 2,040,442	\$ 2,160,292	\$ 1,990,320	\$ 3,457,608



GENERAL OBLIGATION BOND CAPACITY AVAILABLE

The ability of the Town to incur general obligation debt is governed by Constitutional and statutory provisions of Arizona law, including the requirement for a vote of the electorate to authorize such bonds. General obligation bonds are backed by the full faith and credit of the Town. The Town currently has no voter authorized general obligation debt.

Limitations on bonding capacity are set by State statutes. The Town's available bonding capacity is shown below.

	<u>20% Limit</u>	<u>6% Limit</u>
Legal Bond Limit	\$ 85,001,892	\$ 25,500,568
Outstanding Bonded Debt	0	0
Bonding Capacity Available, 7/1/2010	<u>\$ 85,001,892</u>	<u>\$ 25,500,568</u>

Under the provisions of the Arizona Constitution, outstanding general obligation bonded debt for combined water, sewer, lighting, parks, open space/recreational purposes, the acquisition and development of public safety, law enforcement, fire and emergency facilities and streets and transportation facilities may not exceed 20% of a municipality's net secondary assessed valuation.

Outstanding general obligation bonded debt for all other purposes may not exceed 6% of a municipality's net secondary assessed valuation.

As a matter of financial policy, the Town considers all secured debt, with or without contingent liability, as subject to the limitations set on bonding capacity by State statutes. Thus, for planning purposes, the Town bonding capacity available at July 1, 2010 is \$56,656,892 under the 20% limit and \$8,625,568 under the 6% limit.

The 2010 secondary assessed valuation for the Town of Buckeye is \$425,009,460 which represents a decrease of 28.7% over the previous year's secondary assessed valuation of \$595,778,177.

The 2010 primary assessed valuation for the Town of Buckeye is \$396,877,425, which represents an overall decrease of 18.0% over the previous year's primary assessed valuation of \$483,863,477 (as adjusted). Valuation decreases on property subject to tax in the prior year represent 24.0% of the overall decline, which is offset by an increase of 6.0% (\$29,260,696) in the assessed value of new property added to the tax rolls since the prior year. As of July 1, 2008 the Town of Buckeye remaining outstanding general obligation bonds were retired.



COMBINED GADA DEBT

The Greater Arizona Development Authority (GADA) was created by the Arizona State Legislature for the purpose of assisting local and tribal governments and special districts with the development of public infrastructure. The Town of Buckeye has financed a total of \$26,330,000 in three series for projects through this financing option. Projects include the reconstruction of streets, construction of water wells and water distribution system, flood control structure and a wastewater treatment facility expansion and acquisition of certain real property (the 2005A Series for \$9,400,000), the construction of a new municipal complex (the 2006A Series for \$14,730,000), and the acquisition and improvement of the Charman administrative facility (the 2007A Series for \$2,200,000). All GADA debt is secured by a pledge of the Town's excise taxes, which includes the local sales tax, state urban revenue sharing (income tax) distributions, state shared sales tax distributions, licenses and permits, and fines and forfeitures. The table below reflects the Town's retirement schedule for the outstanding GADA debt as of July 1, 2010.

Fiscal Year Ending	Principal Payable	Interest Payable	Total Debt Service Payable
2011	\$ 505,000	\$ 1,238,688	\$ 1,743,688
2012	825,000	1,212,013	2,037,013
2013	860,000	1,173,613	2,033,613
2014	900,000	1,132,994	2,032,994
2015	945,000	1,089,906	2,034,906
2016	990,000	1,044,700	2,034,700
2017	1,030,000	996,094	2,026,094
2018	1,085,000	943,900	2,028,900
2019	1,135,000	888,800	2,023,800
2020	1,195,000	830,550	2,025,550
2021	1,250,000	772,975	2,022,975
2022	1,310,000	712,525	2,022,525
2023	1,375,000	645,400	2,020,400
2024	1,445,000	575,228	2,020,228
2025	1,515,000	504,763	2,019,763
2026	690,000	452,844	1,142,844
2027	725,000	419,359	1,144,359
2028	755,000	386,219	1,141,219
2029	795,000	351,509	1,146,509
2030	830,000	315,119	1,145,119
2031	865,000	277,159	1,142,159
2032	905,000	237,519	1,142,519
2033	785,000	197,625	982,625
2034	825,000	157,375	982,375
2035	870,000	115,000	985,000
2036	910,000	70,500	980,500
2037	955,000	23,875	978,875
	\$ 26,275,000	\$ 16,766,252	\$ 43,041,252



EXCISE TAX REVENUE BONDS

The following table reflects the scheduled debt service for the Excise Tax Revenue Bonds, Series 2000. The debt was issued to finance the installation of a water well and certain improvements to the Town of Buckeye water distribution system. This debt is secured by a pledge of the Town's local sales tax, state shared urban revenue sharing (income tax) distribution, state shared sales tax distribution, licenses and permits and fines and forfeitures.

Fiscal Year Ending	Principal Payable	Interest Payable	Total Debt Service Payable
2011	\$ 130,000	\$ 104,619	\$ 234,619
2012	135,000	97,578	232,578
2013	150,000	89,900	239,900
2014	150,000	81,725	231,725
2015	160,000	73,200	233,200
2016	175,000	63,900	238,900
2017	175,000	53,838	228,838
2018	190,000	43,070	233,070
2019	200,000	31,565	231,565
2020	210,000	19,470	229,470
2021	225,000	6,638	231,638
	\$ 1,900,000	\$ 665,503	\$ 2,565,503



WIFA BONDS

During FY2000-10, the Town's water and wastewater enterprises were granted \$12 million in funding through WIFA to expand the existing Beloit waste water treatment facility capacity by 1.5 mgd. The interest rate on this debt, subsidized through the American Reinvestment and Recovery Act (ARRA), is set at 2.5%. Repayment of the bonds will be made from the revenues of the enterprise activities.

Construction began in January, 2010 and is expected to be completed in April, 2011. This expanded capacity will be fully available to the Town for its economic development efforts. The debt service schedule for the WIFA bonds is as follows:

Fiscal Year Ending	Principal Payable	Interest Payable	Total Debt Service Payable
2011	\$ 469,766	\$ 328,295	\$ 798,060
2012	481,510	282,237	763,747
2013	493,547	270,049	763,596
2014	505,886	257,556	763,442
2015	518,533	244,751	763,284
2016	531,497	231,625	763,122
2017	544,784	218,172	762,956
2018	558,404	204,382	762,785
2019	572,364	190,247	762,611
2020	586,673	175,759	762,432
2021	601,340	160,909	762,249
2022	616,373	145,688	762,061
2023	631,783	130,086	761,869
2024	647,577	114,094	761,671
2025	663,766	97,702	761,468
2026	680,361	80,900	761,261
2027	697,370	63,679	761,048
2028	714,804	46,027	760,831
2029	732,674	27,933	760,607
2030	750,990	9,387	760,377
	\$ 12,000,000	\$ 3,279,478	\$ 15,279,477



COMBINED EXCISE TAX SECURED DEBT

The following table shows the combined debt service payments for the GADA Debt and the Excise Tax Revenue Bonds. The debt service for these two financings is secured by a pledge of the Town's excise taxes.

Fiscal Year Ending	Principal Payable	Interest Payable	Total Debt Service Payable
2011	\$ 635,000	\$ 1,343,307	\$ 1,978,307
2012	960,000	1,309,591	2,269,591
2013	1,010,000	1,263,513	2,273,513
2014	1,050,000	1,214,719	2,264,719
2015	1,105,000	1,163,106	2,268,106
2016	1,165,000	1,108,600	2,273,600
2017	1,205,000	1,049,932	2,254,932
2018	1,275,000	986,970	2,261,970
2019	1,335,000	920,365	2,255,365
2020	1,405,000	850,020	2,255,020
2021	1,475,000	779,613	2,254,613
2022	1,310,000	712,525	2,022,525
2023	1,375,000	645,400	2,020,400
2024	1,445,000	575,228	2,020,228
2025	1,515,000	504,763	2,019,763
2026	690,000	452,844	1,142,844
2027	725,000	419,359	1,144,359
2028	755,000	386,219	1,141,219
2029	795,000	351,509	1,146,509
2030	830,000	315,119	1,145,119
2031	865,000	277,159	1,142,159
2032	905,000	237,519	1,142,519
2033	785,000	197,625	982,625
2034	825,000	157,375	982,375
2035	870,000	115,000	985,000
2036	910,000	70,500	980,500
2037	955,000	23,875	
	\$ 28,175,000	\$ 17,431,755	\$ 44,627,880



MILLER ROAD IMPROVEMENT DISTRICT BONDS

Improvement District Bonds issued by the Town are secured by special assessments levied on the real property included within the improvement district. These bonds do not constitute a general obligation of the Town and are not backed by general taxing power, although the Town is contingently liable for the bond's payment.

Fiscal Year Ending	Principal Payable	Interest Payable	Total Debt Service Payable
2011	\$ 305,000	\$ 136,250	\$ 441,250
2012	320,000	119,628	439,628
2013	335,000	102,188	437,188
2014	355,000	83,930	438,930
2015	375,000	64,583	439,583
2016	395,000	44,145	439,145
2017	415,000	22,618	437,618
	\$ 2,500,000	\$ 573,342	\$ 3,073,342

JACKRABBIT TRAIL SEWER IMPROVEMENT DISTRICT

During FY2008-2009, the Town Council approved the formation of the Jackrabbit Trail Sewer Improvement District with a maximum project cost of \$3,835,000. Bonds were issued in December, 2010 for \$2,545,000, reflecting reduced pricing in the construction industry and advance payments of \$163,018 by certain property owners in the District. The bonds do not constitute a general obligation of the Town and are not backed by general taxing power, although the Town does have contingent liability for repayment of the debt if special assessment revenues are insufficient for that purpose.

Construction of the sewer line began in early 2010, and is expected to be completed by the summer of 2010. Capitalized interest included as part of the project cost was used to make the initial interest payment in FY2009-2010. The first special assessment levies will be due in 2010. The debt service schedule for these bonds is as follows:



Fiscal Year Ending	Principal Payable	Interest Payable	Total Debt Service Payable
2010	\$ -	\$ 9,279	\$ 9,279
2011	75,000	159,063	234,063
2012	80,000	154,375	234,375
2013	85,000	149,375	234,375
2014	90,000	144,027	234,027
2015	95,000	138,438	233,438
2016	100,000	132,500	232,500
2017	105,000	126,250	231,250
2018	110,000	119,688	229,688
2019	120,000	112,813	232,813
2020	125,000	105,313	230,313
2021	135,000	97,500	232,500
2022	145,000	89,063	234,063
2023	150,000	80,000	230,000
2024	160,000	70,625	230,625
2025	170,000	60,625	230,625
2026	180,000	50,000	230,000
2027	195,000	38,750	233,750
2028	205,000	26,563	231,563
2029	220,000	13,750	233,750
	\$ 2,545,000	\$ 1,877,993	\$ 4,422,993



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SPECIAL DISTRICTS

The creation of **Improvement Districts (ID)** is approved by the Town Council. Debt issued to fund infrastructure improvements in Improvement Districts are repaid by assessments collected from property owners in the District. The Town provides a secondary guarantee by pledging general excise tax revenues should assessments fail to be sufficient to service the debt. Prior to FY2008-2009, the Miller Road Improvement District was the only District authorized by the Council. During FY2008-2009, the Council authorized the creation of the Jackrabbit Trail Sewer Improvement District. Bonds were sold in December, 2009 and construction of the infrastructure improvements is expected to be completed by the middle of 2010. Because of the contingent liability of the Town for the District debt, the budgets for Improvement Districts are included in the general operating budget of the Town.

The creation of **Community Facilities Districts (CFDs)** is also approved by the Town Council. They are, however, separate legal entities from the government of the Town of Buckeye. The Mayor and Town Councilors serve as the Governing Board for each CFD within the limits of the Town. The Town Council has authorized the creation of eleven CFDs, seven of which are active. Because CFDs are separate legal entities, they are required to go through a budget process similar to that required of the Town, including the requirement for a public hearing.

Infrastructure improvements in the CFDs are funded through the issuance of general obligation debt or special assessments that are paid by the property owners in the District. The Town has no contingent liability for the debt of the CFDs.

The creation of **Street Lighting Improvement Districts (SLIDs)** and **Median Improvement Districts (MIDs)** are approved by the Town Council, who also serves as the governing authority for these districts. SLIDs are formed to provide street lighting within the District. The cost of operations for the SLIDs is paid through annual assessments to the property owners in the District. SLIDs may not issue or incur debt. Because SLIDs are funded with an annual operating assessment on each property in the District, they are required to go through a separate budgeting cycle, although those budgets are incorporated into the general operating budget of the Town.

IMPROVEMENT DISTRICTS

Because the budgets for the Improvement Districts are incorporated in the general operating budget of the Town, the proposed budgets for the Town's two improvement districts are included here for clarity only.



Town of Buckeye
Proposed 2010-11 Budget
Special Districts

**Fiscal Year 2010-2011
MILLER ROAD IMPROVEMENT DISTRICT**

		FY2009-10		FY2010-11	
	Fiscal Year 2008-09 Final	Budget	Estimated Final @ 6/30/10	Proposed Amount	%age Change from FY/10 Budget
SOURCES					
Current sources:					
Special assessments: debt service	\$ 349,701	\$ 448,000	\$ 310,343	\$ 441,250	-1.51%
Special assessments: operations and maint	77,862	50,000	61,300	60,612	21.22%
Special assessments: prepayments	62,786	35,000	45,000	37,000	5.71%
Reimbursement Expenses		-	40,700	47,300	100.00%
Other sources:					
Prior year fund balances	1,336,401	1,425,010	1,382,420	410,336	-71.20%
TOTAL SOURCES	\$ 1,826,750	\$ 1,958,010	\$ 1,839,763	\$ 996,498	-49.11%
USES					
Debt service: special assessment	\$ 434,549	\$ 442,055	\$ 442,056	\$ 441,250	-0.18%
Debt service: prepayments			\$ 890,000	\$ 37,000	100.00%
Administrative fees	21,540	25,000	47,971	60,612	142.45%
Reimbursable Expenses			49,400	47,000	100.00%
Reserve	-	1,490,955		410,636	-72.46%
TOTAL USES	\$ 456,089	\$ 1,958,010	\$ 1,429,427	\$ 996,498	-49.11%
SOURCES OVER/ (UNDER) USES	\$ 1,370,661	\$ -	\$ 410,336	\$ -	



Fiscal Year 2010-2011
JACKRABBIT TRAIL SEWER IMPROVEMENT DISTRICT

		FY2009-10		FY2010-11	
	Fiscal Year 2008-09 Final	Budget	Estimated Final @ 6/30/10	Proposed Amount	%age Change from FY/10 Budget
SOURCES					
Current sources:					
Special assessments: debt service	-	\$ -	-	\$ 234,063	#DIV/0!
Special assessments: operations and maint	-	2,000	-	1,071	-46.45%
Special assessments: prepayments			3,418	7,500	#DIV/0!
Reimbursable costs			11,033		
Interest income				100	
					#DIV/0!
Other sources:					#DIV/0!
Bond proceeds	-	3,835,000	2,545,000	-	-100.00%
Property owner cash payments			163,018	-	#DIV/0!
Capitalized interest		345,150	88,810		-100.00%
Prior year fund balances	-	-	(121,228)	1,544,279	#DIV/0!
TOTAL SOURCES	\$ -	\$ 4,182,150	\$ 2,690,051	\$ 1,787,013	100.00%
USES					
Capital improvements	-	\$ 3,486,904	834,700	\$ 1,457,912	-58.19%
Debt service: special assessment	-	172,575	9,279	234,063	35.63%
Debt service: prepayments			-	10,918	#DIV/0!
Capitalized interest		345,150	88,810	-	
Administrative fees	-	2,000	11,033	1,071	-46.45%
Reimbursable Costs	121,228		-	-	#DIV/0!
					#DIV/0!
Bond issuance costs	-	-	201,950	-	#VALUE!
Operations and maintenance	-		-		#DIV/0!
Reserve	-	175,521	-	83,049	-52.68%
TOTAL USES	\$ 121,228	\$ 4,182,150	\$ 1,145,772	\$ 1,787,013	100.00%
SOURCES OVER/ (UNDER) USES	\$ (121,228)	\$ -	\$ 1,544,279	\$ -	



COMMUNITY FACILITIES DISTRICTS

Because Community Facility Districts go through a separate budget process, their budgets are not included in this document. Community Facilities Districts administered by the Town include:

- Anthem Sun Valley Community Facility District (inactive)
- Elianto Community Facility District (inactive)
- Festival Ranch Community Facility District
- Mirielle Community Facility District (inactive)
- Sundance Community Facility District
- Tartesso West Community Facility District
- Trillium Community Facility District (inactive)
- Verrado District 1 Community Facility District
- Verrado Western Overlay Community Facility District
- Watson Road Community Facility District
- Westpark Community Facility District

Proposed budgets and the related tax levy for each CFD for FY2010-2011 have been published. They may be reviewed on the Town's website, www.buckeyeaz.gov (select Departments, select Finance, select Reports).

STREET LIGHTING IMPROVEMENT DISTRICTS

Street Lighting Improvement Districts also go through a separate budget process so their budgets are not included in this document except in summary form. The following active SLIDs are expected to be administered by the Town during FY2010-2011:

- Blue Horizons – 2006-SLID-003
- Festival Foothills, Phase I - 2006-SLID-007
- Festival Foothills, Phase II - 2006-SLID-008
- Riata West Unit 1 – SLID 2006-17
- Riata West Unit 2 – SLID 2006-15
- Sonoran Vista 1 & 2 - 2006-SLID-16
- Sun City Festival, Units A1, B1 – SLID No. 1
- Sun City Festival Units C1-H1, V1 - SLID 2006-11
- Sun City Festival Units K1, O1 - 2006-SLID-19
- Sun City Festival Units I1, P1 – 2007-SLID-013
- Sundance Parcel 27 - 2007-SLID-001
- Sundance Parcel 25 - 2007-SLID-002
- Vista de Montana Units 1A, 1B, 2, 3 - 2006-SLID-1
- Watson Estates – 2007-SLID-010



Proposed budgets and the related annual assessment for FY2010-2011 have been published for each SLID. They may be reviewed on the Town's website, www.buckeyeaz.gov (select Departments, select Finance, select Reports).



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LEGISLATION AND BUDGET SCHEDULES

BUDGET RESOLUTION

RESOLUTION NO. 27-10

RESOLUTION OF THE MAYOR AND COUNCIL OF THE TOWN OF BUCKEYE, MARICOPA COUNTY, ARIZONA, ADOPTING THE TENTATIVE ESTIMATES OF THE AMOUNTS REQUIRED FOR THE PUBLIC EXPENSE FOR THE TOWN OF BUCKEYE FOR THE FISCAL YEAR 2010-2011 BEGINNING JULY 1, 2010 AND ENDING JUNE 30, 2011, ADOPTING A TENTATIVE BUDGET, SETTING FORTH THE RECEIPTS AND EXPENDITURES, THE AMOUNTS ACTUALLY LEVIED AND THE AMOUNTS ESTIMATED AS COLLECTIBLE FOR THE PREVIOUS FISCAL YEAR, THE AMOUNT PROPOSED TO BE RAISED BY DIRECT PROPERTY TAXATION FOR THE VARIOUS PURPOSES, GIVING NOTICE OF THE TIME FOR HEARING TAXPAYERS, FOR ADOPTION OF BUDGET AND FOR SETTING THE TAX LEVIES AND TAX RATE.

BE IT RESOLVED by the Town Council of the Town of Buckeye, Arizona, as follows:

Section 1. The statements, schedules and exhibits contained in the budget attached hereto and incorporated by reference herein, are hereby adopted for the purpose as hereinafter set forth as the tentative budget for the Town of Buckeye, Arizona, for the fiscal year 2010-2011.

Section 2. The Town Clerk be and hereby is authorized and directed to publish in the manner prescribed by law the estimates of expenditures, as hereinafter set forth, together with a notice that the Town Council will meet for the purpose of final hearing for taxpayers and for adoption of the 2010-2011 Annual Budget for the Town of Buckeye, Arizona, on the 14th day of June, 2010, at the hour of 6:00 p.m. in the Council Chambers, 530 E. Monroe Avenue, Buckeye, Arizona, and will further meet for the purpose of making tax levies on the 29th day of June, 2010, at the hour of 6:00 p.m. in the Council Chambers, 530 E. Monroe Avenue, Buckeye, Arizona.

Section 3. The Town of Buckeye will adopt an annual budget and gives the following guidelines and authority to the Town Manager in implementing and managing the annual budget.



- a. Current personnel policies and practices, exclusive of salary schedules and benefits previously approved by the Town Council, are to continue except as hereinafter changed by separate action. The classification plan may be amended by the Town Manager from time to time to create or abolish classes or positions. The Town Manager shall assign each new classification a grade in the salary schedule so that all positions substantially similar with respect to duties, responsibilities, authority, and character of work receive the same schedules of compensation.
- b. Consistent with the responsibilities, duties, authority and performance of the employee, the Town Manager may assign employees a salary within the salary rate schedules approved by the Town Manager.
- c. The Town Manager or Town Manager's designee is authorized to transfer unencumbered General and other operating budget funds appropriated among programs within a fund, department, office, or agency. Upon written request by the Town Manager, the council may transfer part or all of any unencumbered appropriation balance from one fund, department, office, or agency to another.
- d. The Town Manager or Town Manager's designee is authorized to transfer part or all of any encumbrance or carry forward reserve within or to a department, office, or agency's budget within or to another fund if necessary.
- e. The Town Manager or Town Manager's designee is authorized to transfer appropriations in the non-departmental accounts to the various accounts in all funds.
- f. The funds appropriated by the resolution are authorized to be expended as necessary and proper for municipal purposes without further action by council.
- g. In the event that revenues collected are less than appropriated projected revenues, the Town Manager or Town Manager's designee is authorized and directed to reduce expenditure appropriations accordingly.



Section 4. Money from any fund may be used for any of these appropriations, except money specifically restricted by State law or by Town Ordinance or Resolution.

Section 5. The statements, schedules and exhibits of the tentative budget, as described in Schedules A through F below, are attached hereto and by reference adopted herein.

Schedule A	Summary Schedule of Estimated Revenues and Expenditures/ Expenses
Schedule B	Summary of Tax Levy and Tax Rate Information
Schedule C	Summary by Fund Type of Revenues Other than Property Taxes
Schedule D	Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Schedule E	Summary by Department of Expenditures/Expenses Within Each Fund Type
Schedule F	Summary by Department of Expenditures/Expenses

PASSED AND ADOPTED by the Town Council of the Town of Buckeye, Arizona, this 4th day of May, 2010.

Jackie Meck, Mayor

ATTEST:

Lucinda Aja, Town Clerk

APPROVED AS TO FORM:

Scott Ruby, Town Attorney



Town of Buckeye
Proposed 2010-11 Budget
Legislation and Budget Schedules

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BUDGET SCHEDULES

The budget schedules presented in the following pages are intended to give the reader a brief glance at the Town's proposed budget for the upcoming fiscal year, July 1, 2010 through June 30, 2011. The format of these schedules has been developed by the Office of the Auditor General in accordance with Arizona Revised Schedules (ARS 42-17101 and 42-17102). The forms include revisions necessary to conform to the requirements of Governmental Accounting Standards Board Statement No. 34 (GASB 34) issued by the Governmental Accounting Standards Board. These budget schedules are to be published twice in a local newspaper prior to the Public Hearings and Final Budget Adoption of the Town Council.

Each Town/City must complete the official budget forms for all funds except Agency, Internal Service Funds and Private-Purpose Trust Funds. A Town may choose to add more information or detail than is required with the official forms. Schedules A-E are submitted to the Auditor General's Office along with the Budget Resolution of Adoption.

- Schedule A - Summary Schedule of Estimated Revenues and Expenditures/Expenses
- Schedule B - Summary of Tax Levy and Tax Rate Information
- Schedule C - Summary by Fund Type of Revenues Other Than Property Taxes
- Schedule D - Summary by Fund Type of Other Financing Sources/Uses and Interfund Transfers
- Schedule E - Summary by Department of Expenditures/Expenses Within Each Fund Type
- Schedule F - Summary by Department of Expenditures/Expenses



Town of Buckeye
Proposed 2010-11 Budget
Legislation and Budget Schedules

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CITY/TOWN OF _____BUCKEYE, AZ_____											
Summary Schedule of Estimated Revenues and Expenditures/Expenses											
Fiscal Year 2011											
FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2010	ACTUAL EXPENDITURES/ EXPENSES ** 2010	FUND BALANCE/ NET ASSETS*** July 1, 2010**	PROPERTY TAX REVENUES 2011	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2011	OTHER FINANCING 2011		INTERFUND TRANSFERS 2011		TOTAL FINANCIAL RESOURCES AVAILABLE 2011	BUDGETED EXPENDITURES/ EXPENSES 2011
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 46,553,287	\$ 33,089,685	\$ 4,035,031	Primary: \$ 4,716,094	\$ 26,707,204	\$	\$	\$	\$ 2,562,718	\$ 32,895,611	\$ 32,895,611
2. Special Revenue Funds	36,205,494	10,778,270	16,153,935	Secondary:	18,881,432			1,574,966		36,610,333	36,610,333
3. Debt Service Funds Available	3,192,654	2,885,431	427,002		719,813			2,782,295		3,929,110	3,929,110
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	3,192,654	2,885,431	427,002		719,813			2,782,295		3,929,110	3,929,110
6. Capital Projects Funds	57,200,325	12,495,486	43,979,081		16,107,466					60,086,547	60,086,547
7. Permanent Funds	207,173	17,700	189,488		10					189,498	189,498
8. Enterprise Funds Available	20,400,716	11,599,631	8,681,738		13,909,175			708,424	2,502,967	20,796,370	20,796,370
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds	20,400,716	11,599,631	8,681,738		13,909,175			708,424	2,502,967	20,796,370	20,796,370
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 163,759,649	\$ 70,866,203	\$ 73,466,275	\$ 4,716,094	\$ 76,325,100	\$	\$	\$ 5,065,685	\$ 5,065,685	\$ 154,507,469	\$ 154,507,469
<u>EXPENDITURE LIMITATION COMPARISON</u>						2010		2011			
1. Budgeted expenditures/expenses						\$ 163,759,649		\$ 154,507,469			
2. Add/subtract: estimated net reconciling items											
3. Budgeted expenditures/expenses adjusted for reconciling items						163,759,649		154,507,469			
4. Less: estimated exclusions											
5. Amount subject to the expenditure limitation						\$ 163,759,649		\$ 154,507,469			
6. EEC or voter-approved alternative expenditure limitation						\$ 217,744,216		\$ 159,573,154			
<input type="checkbox"/> The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.											
* Includes Expenditure/Expense Adjustments Approved in <u>current year</u> from Schedule E.											
** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.											
*** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).											



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CITY/TOWN OF _____ BUCKEYE, AZ _____
Summary of Tax Levy and Tax Rate Information
Fiscal Year 2011

	<u>2010</u>	<u>2011</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>4,282,918</u>	\$ <u>4,716,094</u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u>4,282,918</u>	\$ <u>4,716,094</u>
B. Secondary property taxes	_____	_____
C. Total property tax levy amounts	\$ <u>4,282,918</u>	\$ <u>4,716,094</u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u>3,429,100</u>	
(2) Prior years' levies	<u>88,700</u>	
(3) Total primary property taxes	\$ <u>3,517,800</u>	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ <u>3,517,800</u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.8851</u>	<u>1.1883</u>
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	<u>0.8851</u>	<u>1.1883</u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>11</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

SCHEDULE B - PROPOSED



CITY/TOWN OF _____ BUCKEYE, AZ
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
GENERAL FUND			
Local taxes			
Local Transaction Privilege Taxes	\$ 17,610,000	\$ 10,992,850	\$ 12,798,798
Current Collections on Prior Year Levies	85,000	88,700	97,500
Licenses and permits			
Local Business Licenses	188,000	177,000	96,000
Building Related Fees	2,881,400	1,822,200	1,848,000
Other Building Related Charges	1,203,000	652,900	665,000
Utility Franchise Fees	950,000	1,100,000	950,000
Leases/Licenses to Use	937,000	1,030,230	1,101,000
Intergovernmental			
State Shared Sales Tax	1,953,200	1,886,000	1,906,016
Urban Revenue Sharing	3,280,000	3,280,000	2,472,465
Auto Lieu Tax	800,000	820,000	882,762
Grants	5,201,300	130,160	112,280
LTAFFI (Lottery)	64,500		
Charges for services			
Charges for Services-All Departments	1,068,283	948,569	844,083
Fines and forfeits			
Magistrate Court	435,000	490,000	530,000
Interest on investments			
Interest Income	260,000	25,200	25,000
In-lieu property taxes			
In-Lieu Payments	16,000	10,000	10,000
Contributions			
Voluntary contributions	14,300	1,836	12,300
Miscellaneous			
Other Various Revenues	1,890,009	416,000	1,156,000
Transfers from Other Funds			
Indirect Cost Allocation	1,244,600	1,244,600	1,200,000
Total General Fund	\$ 40,081,592	\$ 25,116,245	\$ 26,707,204

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.



CITY/TOWN OF BUCKEYE, AZ
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
State Distribution	\$ 1,535,300	\$ 1,398,500	\$ 1,495,000
LTAF II (Lottery)			
Intergovernmental Grants	419,742	157,590	157,590
Interest Income	10,000	2,200	1,200
Other Income	4,000	11,383	19,200
Total Highway User Revenue Fund	\$ 1,969,042	\$ 1,569,673	\$ 1,672,990
Local Transportation Assistance Fund			
Intergovernmental	\$ 2,300,000	\$ 54,000	\$ 2,300,000
Total Local Transportation Assistance Fund	\$ 2,300,000	\$ 54,000	\$ 2,300,000
CDBG Projects Fund			
Intergovernmental	\$ 572,194	\$ 272,194	\$ 575,000
	\$ 572,194	\$ 272,194	\$ 575,000
Verrado Planners Fund			
Developer Contribution	\$	\$	\$
	\$	\$	\$
Transit Programs Fund			
Interfund Transfers	\$	\$	\$
Intergovernmental		136,219	
	\$	\$ 136,219	\$
Downtown Revitalization Fund			
Interest Income	\$	\$	\$
	\$	\$	\$
Maricopa County CAP Fund			
Intergovernmental	\$ 104,000	\$ 98,000	\$ 104,500
	\$ 104,000	\$ 98,000	\$ 104,500
Social Svcs Grants Fund (Area Agency)			
Intergovernmental	\$ 150,000	\$ 232,838	\$ 223,000
	\$ 150,000	\$ 232,838	\$ 223,000
Park Grants Fund			
Intergovernmental Grants	\$ 583,000	\$ 28,750	\$ 40,000
	\$ 583,000	\$ 28,750	\$ 40,000



CITY/TOWN OF BUCKEYE, AZ
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
APS/SRP Mitigation Fund			
Interest Income	\$ 1,000	\$ 1,200	\$ 800
	\$ 1,000	\$ 1,200	\$ 800
Heritage Park Development Fund			
Events and Donations	\$ 50,000	\$ 32,400	\$ 6,000
	\$ 50,000	\$ 32,400	\$ 6,000
Cemetery Improvement Fund			
Fees	\$ 18,000	\$ 28,600	\$ 18,000
Interest Income	4,000	450	500
	\$ 22,000	\$ 29,050	\$ 18,500
Replacement Reserve Fund			
Other Income	\$	\$ 59,242	\$ 40,500
Interest Income			100
	\$	\$ 59,242	\$ 40,600
Economic Development Reinvestment Fd			
Interfund Transfers	\$	\$	\$
Development Project Revenues			5,693,034
Interest Income			24,000
	\$	\$	\$ 5,717,034
Miller Road ID O&M Fund			
Assessments and Charges	\$	\$ 102,000	\$ 107,912
	\$	\$ 102,000	\$ 107,912
Jackrabbit Trail ID O&M Fund			
Assessments and Charges	\$	\$ 11,033	\$ 1,071
Development Project Revenues			
Interest Income			
	\$	\$ 11,033	\$ 1,071
Fire Dept Grants Fund			
Grants	\$ 1,674,145	\$ 508,730	\$ 1,390,909
	\$ 1,674,145	\$ 508,730	\$ 1,390,909

SCHEDULE C – PROPOSED (Continued)



CITY/TOWN OF BUCKEYE, AZ
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
S.A.F.E.R. Grant Fund			
Interfund Transfer	\$	\$	\$
	\$	\$	\$
Risk Management Retention Fund			
Insurance Reimbursement Claims	\$ 75,000	\$ 159,000	\$ 196,500
	\$ 75,000	\$ 159,000	\$ 196,500
JCEF Fund			
Judicial Revenue Sharing	\$	\$ 4,900	\$ 12,000
	\$	\$ 4,900	\$ 12,000
Fill the Gap Fund			
Intergovernmental	\$ 4,000	\$ 14,000	\$ 6,000
	\$ 4,000	\$ 14,000	\$ 6,000
RICO Fund			
Intergovernmental	\$ 2,250,000	\$ 540,000	\$ 2,000,000
	\$ 2,250,000	\$ 540,000	\$ 2,000,000
VALUE Kids Fund			
Donations/Sponsorships/Grants	\$ 1,000	\$	\$ 750
	\$ 1,000	\$	\$ 750
3511 Towing/Impound Fund			
Fees and Charges	\$ 160,000	\$ 155,000	\$ 165,000
	\$ 160,000	\$ 155,000	\$ 165,000
Police Department Grants Fund			
Grants	\$ 2,351,024	\$ 736,536	\$ 2,919,085
	\$ 2,351,024	\$ 736,536	\$ 2,919,085
Streets Improvement Fund			
Developer Contributions	\$ 50,000	\$ 190,000	\$ 200,000
Other Income	1,500	300,000	500
Interest Income	10,000	8,900	4,800
	\$ 61,500	\$ 498,900	\$ 205,300

SCHEDULE C – PROPOSED (Continued)



CITY/TOWN OF BUCKEYE, AZ
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
Roadway Construction Fund			
Intergovernmental	\$ 400,000	\$ 400,000	\$ 400,000
Grants	1,621,878		
Other Income			
Interest Income	4,000		
	\$ 1,625,878	\$ 400,000	\$ 400,000
MAG/ADOT Projects Fund			
Intergovernmental	\$ 3,932,900	\$ 3,290,840	\$ 233,860
	\$ 3,932,900	\$ 3,290,840	\$ 233,860
SLID Operations Fund			
Assessments	\$ 99,191	\$ 99,812	\$ 182,071
	\$ 99,191	\$ 99,812	\$ 182,071
Grants for Economic Development			
Grants	\$ 5,000		\$ 25,000
	\$ 5,000		\$ 25,000
Homeland Security Grant Fund			
Grant Reimbursements	\$ 52,000		
	\$ 52,000		
Sundance Water Recharge Fund			
Other Revenues	\$ 2,000	\$ 1,800	\$ 2,000
Interest Income	9,500	1,750	1,200
	\$ 11,500	\$ 3,550	\$ 3,200
Airport Improvement Fund			
Federal Grants	\$ 674,394	\$ 91,865	\$ 334,350
State Grants	17,747		
Interfund Transfers			
	\$ 692,141	\$ 91,865	\$ 334,350
Total Special Revenue Funds	\$ 18,746,515	\$ 9,129,732	\$ 18,881,432

SCHEDULE C – PROPOSED (Continued)



CITY/TOWN OF BUCKEYE, AZ
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
DEBT SERVICE FUNDS			
GADA 2005A Debt Service Fund			
Interest Income	\$ 400	\$	\$
	\$ 400	\$	\$
Excise Bond Fund			
Interfund Transfer	\$	\$	\$
	\$	\$	\$
GADA 2006A Debt Service Fund			
Interest Income	\$	\$	\$
	\$	\$	\$
GADA 2007A Debt Service Fund			
Interest Income	\$ 100	\$	\$
	\$ 100	\$	\$
WFA Loan			
Interfund Transfer	\$	\$	\$
	\$	\$	\$
Miller Road ID Debt Service Fund			
Assessments	\$ 533,000	\$ 355,343	\$ 478,250
	\$ 533,000	\$ 355,343	\$ 478,250
Jackrabbit Trail Sewer ID Debt Svc Fund			
Prepaid Interest	\$ 345,150	\$	\$
Assessments	2,000	3,418	241,563
	\$ 347,150	\$ 3,418	\$ 241,563
Total Debt Service Funds	\$ 880,650	\$ 358,761	\$ 719,813

SCHEDULE C – PROPOSED (Continued)



CITY/TOWN OF _____ BUCKEYE, AZ
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
CAPITAL PROJECTS FUNDS			
Impact Fees-Water System Improvement Fd			
Impact Fees	\$ 150,000	\$ 99,000	\$ 100,000
Interest Income	45,000	13,000	12,000
	<u>\$ 195,000</u>	<u>\$ 112,000</u>	<u>\$ 112,000</u>
Impact Fees-Sewer System Improvement Fd			
Impact Fees	\$ 250,000	\$ 210,000	\$ 230,000
Interest Income	90,000	32,000	30,000
	<u>\$ 340,000</u>	<u>\$ 242,000</u>	<u>\$ 260,000</u>
Impact Fees-Streets			
Impact Fees	\$ 220,000	\$ 225,000	\$ 248,000
Interest Income	33,000	8,900	8,800
	<u>\$ 253,000</u>	<u>\$ 233,900</u>	<u>\$ 256,800</u>
Impact Fees-Fire			
Impact Fees	\$ 325,000	\$ 380,000	\$ 325,000
Interest Income	52,000	10,000	8,500
	<u>\$ 377,000</u>	<u>\$ 390,000</u>	<u>\$ 333,500</u>
Impact Fees-Police			
Impact Fees	\$ 250,000	\$ 300,000	\$ 320,000
Intergovernmental		4,364	
Interest Income	36,000	7,800	2,300
	<u>\$ 286,000</u>	<u>\$ 312,164</u>	<u>\$ 322,300</u>
Impact Fees-Parks & Recreation			
Impact Fees	\$ 410,000	\$ 485,000	\$ 460,000
Interest Income	72,000	15,000	14,000
	<u>\$ 482,000</u>	<u>\$ 500,000</u>	<u>\$ 474,000</u>
Impact Fees-Library			
Impact Fees	\$ 75,000	\$ 85,000	\$ 84,000
Interest Income	16,000	4,400	4,300
	<u>\$ 91,000</u>	<u>\$ 89,400</u>	<u>\$ 88,300</u>
Impact Fees-General Government			
Impact Fees	\$ 86,000	\$ 105,000	\$ 97,000
Interest Income	16,000	4,900	4,800
	<u>\$ 102,000</u>	<u>\$ 109,900</u>	<u>\$ 101,800</u>

SCHEDULE C – PROPOSED (Continued)



CITY/TOWN OF BUCKEYE, AZ
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
CIP-General			
Developer Contributions	\$	\$	\$ 300,000
Flood Control Reimbursements			275,000
	\$	\$	575,000
CIP-Facilities			
Grants	\$	\$	\$ 264,210
	\$	\$	264,210
CIP-Parks and Library			
Grants	\$ 3,255,000	\$	\$ 515,000
	\$ 3,255,000	\$	515,000
CIP-Police			
Solicited Grants	\$ 2,000,000	\$	\$
	\$ 2,000,000	\$	\$
CIP-Fire			
Grant	\$ 5,000,000	\$	\$ 3,522,456
Developer Contribution			1,000,000
	\$ 5,000,000	\$	4,522,456
GADA 2005A Infrastructure Fund			
Interest Income	\$ 600	\$ 6,800	\$ 1,100
	\$ 600	\$ 6,800	1,100
GADA 2006A Infrastructure Fund			
Interest Income	\$ 1,000	\$ 11,600	\$ 900
	\$ 1,000	\$ 11,600	900
Beloat WWTP Expansion			
WIFA Loan Draws	\$	\$ 3,720,000	\$ 8,280,000
	\$	\$ 3,720,000	8,280,000
Jackrabbit Trail Sewer ID Infrastructure Fund			
Financing Proceeds	\$	\$ 2,708,018	\$ 100
	\$	\$ 2,708,018	100
Total Capital Projects Funds	\$ 12,382,600	\$ 8,435,782	\$ 16,107,466

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

SCHEDULE C – PROPOSED (Continued)



CITY/TOWN OF _____ BUCKEYE, AZ
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
PERMANENT FUNDS			
Fireman's Fund			
Interagency Revenues	\$ _____	\$ _____ 15	\$ _____ 10
_____	_____	_____	_____
_____	_____	_____	_____
	\$ _____	\$ _____ 15	\$ _____ 10
Total Permanent Funds	\$ _____	\$ _____ 15	\$ _____ 10
ENTERPRISE FUNDS			
Water Utility Enterprise			
Charges for Services	\$ _____ 7,062,850	\$ _____ 6,550,445	\$ _____ 6,735,300
Other Revenue	_____	_____	_____
Interest Income	_____ 78,000	_____ 16,250	_____ 15,400
_____	_____	_____	_____
	\$ _____ 7,140,850	\$ _____ 6,566,695	\$ _____ 6,750,700
Wastewater (Sewer) Utility Enterprise			
Charges for Services	\$ _____ 3,484,000	\$ _____ 4,186,346	\$ _____ 3,706,000
Other Revenue	_____ 273,000	_____ 275,236	_____ 229,000
WIFA Loan Application Pending	_____	_____	_____
_____	_____	_____	_____
	\$ _____ 3,757,000	\$ _____ 4,461,582	\$ _____ 3,935,000
Solid Waste Enterprise			
Charges for Services	\$ _____ 2,244,800	\$ _____ 2,871,350	\$ _____ 2,981,000
Other Revenue	_____ 29,900	_____ 54,900	_____ 31,025
_____	_____	_____	_____
	\$ _____ 2,274,700	\$ _____ 2,926,250	\$ _____ 3,012,025
Aviation Enterprise			
Charges for Services	\$ _____ 425,000	\$ _____ 213,368	\$ _____ 211,400
Other Revenue	_____ 100	_____	_____ 50
_____	_____	_____	_____
	\$ _____ 425,100	\$ _____ 213,368	\$ _____ 211,450
Total Enterprise Funds	\$ _____ 13,597,650	\$ _____ 14,167,895	\$ _____ 13,909,175

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

SCHEDULE C – PROPOSED (Continued)



CITY/TOWN OF BUCKEYE, AZ
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
INTERNAL SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
Total Internal Service Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ <u>85,689,007</u>	\$ <u>57,208,430</u>	\$ <u>76,325,100</u>

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

SCHEDULE C – PROPOSED (Continued)



CITY/TOWN OF BUCKEYE, AZ
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2011

FUND	OTHER FINANCING 2011		INTERFUND TRANSFERS 2011	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
To CDBG Projects Fund	\$	\$	\$	\$ 25,000
To Downtown Revitalization Fund				250,000
To Maricopa County CAP Fund				37,000
To Social Svcs Grants Fd (Area Agency)				200,000
To Econ Dev Reinvestment Fd				282,966
To Risk Mgmt Retention Fund				770,000
To GADA 2005A Debt Service Fund				89,652
To GADA 2006A Debt Service Fund				701,000
To GADA 2007A Debt Service Fund				157,100
To Solid Waste Enterprise				50,000
To Aviation Enterprise				
To HURF Fund				
Total General Fund	\$	\$	\$	\$ 2,562,718
SPECIAL REVENUE FUNDS				
CDBG Local Match Funds	\$	\$	\$ 25,000	\$
Downtown Revitalization Fund			250,000	
Maricopa County CAP Fund			37,000	
Social Svcs Grants Fd (Area Agency)			200,000	
To Econ Dev Reinvestment Fd			282,966	
Risk Mgmt Retention Fund			770,000	
Airport Improvement Fund			10,000	
Total Special Revenue Funds	\$	\$	\$ 1,574,966	\$
DEBT SERVICE FUNDS				
GADA2005A Debt Service Fund	\$	\$	\$ 89,652	\$
GADA2005A Debt Service Fund			141,842	
GADA2005A Debt Service Fund			656,021	
GADA2006A Debt Service Fund			701,000	
GADA2007A Debt Service Fund			157,100	
Excise Bond Fund			237,619	
WIFA Bond Fund			799,061	
Jackrabbit Trail Sewer ID Debt Svc Fd				
Total Debt Service Funds	\$	\$	\$ 2,782,295	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$

SCHEDULE D – PROPOSED



CITY/TOWN OF BUCKEYE, AZ
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2011

FUND	OTHER FINANCING 2011		INTERFUND TRANSFERS 2011	
	SOURCES	<USES>	IN	<OUT>
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
From Water Enterprise	\$	\$	\$	656,021
From Waste Water Enterprise				141,842
From Water Enterprise				237,619
From Water Resources				799,061
From Water Enterprise				658,424
To Waste Water Enterprise			658,424	
Solid Waste Enterprise			50,000	
Aviation Enterprise				10,000
Total Enterprise Funds	\$	\$	\$ 708,424	\$ 2,502,967
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 5,065,685	\$ 5,065,685

SCHEDULE D – PROPOSED (Continued)



CITY/TOWN OF BUCKEYE, AZ
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2011

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010	ACTUAL EXPENDITURES/ EXPENSES* 2010	BUDGETED EXPENDITURES/ EXPENSES 2011
GENERAL FUND				
Community Development Dept	\$ 1,139,650	\$ (209,002)	\$ 880,619	\$ 557,017
Community Services Dept	3,483,512	(733,854)	2,516,395	2,156,923
Finance Dept	1,584,005	(347,288)	1,213,817	961,391
Fire Dept	8,714,658	(404,555)	8,199,717	7,580,425
Human Resources Dept	746,266	(35,200)	646,116	594,657
Information Technology Dept	1,413,077	(76,898)	1,212,121	1,220,005
Magistrate Court	431,148	37,351	467,099	498,809
Mayor & Council Dept	333,329	(8,813)	308,925	322,526
Police Dept	9,540,883	(655,597)	8,767,376	8,228,937
Public Works Dept	1,955,952	(229,941)	1,518,904	1,085,189
Office of Town Manager	1,570,261	(182,594)	1,319,309	826,443
Non-Departmental	11,704,942	(6,686,212)	4,294,159	4,045,940
Interfund Transfers			1,745,128	
Contingency Reserve	13,468,207			4,817,349
Total General Fund	\$ 56,085,890	\$ (9,532,603)	\$ 33,089,685	\$ 32,895,611
SPECIAL REVENUE FUNDS				
Transit Programs Fund	\$ 66,380	\$ 9,505	\$ 66,380	\$ 145,724
ADOT LTAF II Fund	2,326,094	46,529	124,000	2,302,623
CDBG Projects Fund	582,000		262,000	623,342
Verrado Planner Fund		5,152	5,152	
Downtown Revitalization Fund	1,657,773	16,708	370,460	1,641,020
Heritage Park Development Fd	96,300	1,558	10,000	76,258
APS/SRP Mitigation Fund	565,672	(193,188)	126,518	354,982
Earl Edgar Renovation Fund		112,016	112,016	
Park Grant Programs Fund	628,789	(57,520)	9,300	105,719
Social Services Fd (Area Agency)	477,845	59,071	378,889	568,865
Community Assistance Fund	225,190	599	121,397	214,392
Replacement Reserve Fund				99,842
Econ Development Reserve Fd				6,000,000
Miller Rd ID O&M Fund	50,000	68,080	97,371	180,621
Jackrabbit Trail ID O&M Fund	2,000	(2,000)	11,033	1,071
Festival Fire Fund		34,869	34,869	
Tartesso Fire Fund		52,003	52,003	
Fire Grants Fund	1,796,933	(73,580)	522,010	1,426,837
Risk Management Fund	353,701	39,214	82,400	1,361,015
Automation & Technology Fund	413,653	(52,732)	72,500	288,421
Technology Life Cycle Mgmt Fd	115,142	(53,585)	21,000	40,557
Fill the Gap Fund	11,912	815		47,624
JCEF Fund			15,000	75,230

SCHEDULE E – PROPOSED



CITY/TOWN OF <u>BUCKEYE, AZ</u>				
Summary by Department of Expenditures/Expenses Within Each Fund Type				
Fiscal Year 2011				
FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010	ACTUAL EXPENDITURES/ EXPENSES* 2010	BUDGETED EXPENDITURES/ EXPENSES 2011
RICO Fund	2,357,513	(104,665)	542,100	2,000,748
VALUE Kids Fund	17,296	328	13,950	3,424
Buckeye Explorer Fund	10,311			10,311
Police Dept Grants Fund	2,430,993	(95,724)	752,746	2,927,689
3511 Towing/Impound Fund	160,000	31,075	99,848	251,227
HURF Fund	2,816,186	(86,048)	2,091,046	2,122,765
MAG/ADOT Projects Fund	4,024,929	933,791	3,729,200	821,320
Streets Improvement Fund	3,440,424	416,565	311,258	3,888,431
Roadway Construction Fund	7,203,151	1,509,508	316,000	7,189,778
SLID Operations Fund		99,191	95,111	203,272
Cemetery Improvement Fund	220,279	(16,280)	7,500	222,049
Grants for Econ Dev Fund	5,000			25,000
Economic Development Fund			50,000	
Homeland Security Grant Fd	42,785			
Sundance Water Recharge Fd	682,433	(2,159)		675,524
Airport Improvement Fund	681,192	44,522	275,213	714,652
Total Special Revenue Funds	\$ 33,461,876	\$ 2,743,618	\$ 10,778,270	\$ 36,610,333
DEBT SERVICE FUNDS				
GADA2005A Debt Service Fd	\$ 448,142	\$ 221	\$ 448,088	\$ 888,390
GADA 2006A Debt Service Fd	701,888	1,009	701,731	702,166
GADA 2007A Debt Service Fd	155,182	62	154,964	157,798
Excise Bond Debt Fund			239,313	241,306
WIFA Loan Debt Fund				799,061
Miller Rd ID Debt Service Fd	1,908,010	(110,670)	1,332,056	815,877
Jackrabbit Trail ID Debt Svc Fd	345,150	(256,340)	9,279	324,512
Total Debt Service Funds	\$ 3,558,372	\$ (365,718)	\$ 2,885,431	\$ 3,929,110
CAPITAL PROJECTS FUNDS				
Impact Fees-Parks & Recreation	\$ 6,170,182	\$ 539,528	\$ 47,563	\$ 7,154,147
Impact Fees-Library	1,768,163	93,481	2,563	1,945,781
Impact Fees-Fire	3,739,921	1,009,581	1,271,377	3,824,626
Impact Fees-Police	3,602,299	80,143	1,208,801	2,822,105
Impact Fees-Streets	3,658,273	56,281		3,952,254
Impact Fees-General Govt	2,066,428	33,630	2,563	2,207,195
Impact Fees-Water System	5,282,039	39,657	152,563	5,198,133
Impact Fees-Sewer System	12,819,799	198,634	430,421	12,750,011
CIP-Parks & Library	3,255,000	6,626		521,626
CIP-Fire	5,000,000	(1,477,544)		4,522,456
CIP-Police	2,059,750			59,750
CIP-Road Projects	1,224,637	(23,324)	744,081	1,073,766
CIP-General	1,244,837	529,930	27,000	2,322,767
CIP-Facilities	474,517	52,460		791,187

SCHEDULE E – PROPOSED (Continued)



CITY/TOWN OF BUCKEYE, AZ
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2011

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010	ACTUAL EXPENDITURES/ EXPENSES* 2010	BUDGETED EXPENDITURES/ EXPENSES 2011
GADA 2005A Infrastructure Fd	900,275	2,824,700	2,980,625	751,650
GADA 2006A Infrastructure Fd	749,930	468,702	782,469	447,663
Jackrabbit Trail ID Infrastructure		(1,248,210)	1,125,460	1,461,430
Beloat WWTP Expansion			3,720,000	8,280,000
Total Capital Projects Funds	\$ 54,016,050	\$ 3,184,275	\$ 12,495,486	\$ 60,086,547
PERMANENT FUNDS				
Volunteer Firemen's Fund	\$ 244,714	\$ (37,541)	\$ 17,700	\$ 189,498
Total Permanent Funds	\$ 244,714	\$ (37,541)	\$ 17,700	\$ 189,498
ENTERPRISE FUNDS				
Water Enterprise	\$ 10,085,791	\$ 622,688	\$ 4,873,620	\$ 11,448,366
Water Contingencies Reserve	1,637,886			
Wastewater (Sewer) Enterprise	5,102,855	354,510	3,773,485	6,112,683
Wastewater Contingencies Res	112,432			
Solid Waste Enterprise	2,331,314	(425,808)	2,641,903	2,977,178
Aviation Enterprise	557,648	21,400	310,623	258,143
Total Enterprise Funds	\$ 19,827,926	\$ 572,790	\$ 11,599,631	\$ 20,796,370
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 167,194,828	\$ (3,435,179)	\$ 70,866,203	\$ 154,507,469

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

SCHEDULE E – PROPOSED (Continued)



CITY/TOWN OF BUCKEYE, AZ				
Summary by Department of Expenditures/Expenses				
Fiscal Year 2011				
DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010	ACTUAL EXPENDITURES/ EXPENSES * 2010	BUDGETED EXPENDITURES/ EXPENSES 2011
Community Development Dept				
General Fund	\$ 1,139,650	\$ (209,002)	\$ 880,619	\$ 557,017
CDBG Projects Fund	582,000		262,000	623,342
Transit Programs Fund	66,380	9,505	66,380	145,724
Verrado Planners Fund		5,152	5,152	
ADOT LTAF II	2,326,094	46,529	124,000	2,302,623
Downtown Revitalization Fd	1,657,773	16,708	370,460	1,641,020
Department Total	\$ 5,771,897	\$ (131,108)	\$ 1,708,611	\$ 5,269,726
Community Services Dept				
General Fund	\$ 3,483,512	\$ (733,854)	\$ 2,516,395	\$ 2,156,923
Heritage Park Development Fd	96,300	1,558	10,000	76,258
APS/SRP Mitigation Fund	565,672	(193,188)	126,518	354,982
Earl Edgar Renovation Fund		112,016	112,016	
Park Grant Programs Fund	628,789	(57,520)	9,300	105,719
Social Services Fd (AAA)	477,845	59,071	378,889	568,865
Maricopa County CPA Fund	225,190	599	121,397	214,392
Impact Fees-Parks & Rec	6,170,182	539,528	47,563	7,154,147
Impact Fees-Library	1,768,163	93,481	2,563	1,945,781
CIP-Parks & Library	3,255,000	6,626		521,626
Department Total	\$ 16,670,653	\$ (171,683)	\$ 3,324,641	\$ 13,098,693
Finance Department				
General Fund	\$ 1,584,005	\$ (347,288)	\$ 1,213,817	\$ 961,391
Replacement Reserve Fund				99,842
Econ Development Reserve Fd				6,000,000
Miller Rd ID O&M Fund	50,000	68,080	97,371	180,621
Jackrabbit Trail ID O&M Fund	2,000	(2,000)	11,033	1,071
Volunteer Firemen's Fund	244,714	(37,541)	17,700	189,498
GADA 2005A Debt Service Fd	448,142	221	448,088	888,390
GADA 2006A Debt Service Fd	701,888	1,009	701,731	702,166
GADA 2007A Debt Service Fd	155,182	62	154,964	157,798
Excise Bond Debt Fund			239,313	241,306
WIFA Loan Debt Fund				799,061
Miller Rd ID Debt Service Fd	1,908,010	(110,670)	1,332,056	815,877
Jackrabbit Trail ID Debt Svc Fd	345,150	(256,340)	9,279	324,512
Department Total	\$ 5,439,091	\$ (684,467)	\$ 4,225,352	\$ 11,361,533

SCHEDULE F – PROPOSED



CITY/TOWN OF <u>BUCKEYE, AZ</u>				
Summary by Department of Expenditures/Expenses				
Fiscal Year 2011				
DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010	ACTUAL EXPENDITURES/ EXPENSES * 2010	BUDGETED EXPENDITURES/ EXPENSES 2011
Fire Department				
General Fund	\$ 8,714,658	\$ (404,555)	\$ 8,199,717	\$ 7,580,425
Festival Fire Fund		34,869	34,869	
Tartesso Fire Fund		52,003	52,003	
Fire Grants Fund	1,796,933	(73,580)	522,010	1,426,837
Impact Fees-Fire	3,739,921	1,009,581	1,271,377	3,824,626
CIP-Fire	5,000,000	(1,477,544)		4,522,456
Department Total	\$ 19,251,512	\$ (859,226)	\$ 10,079,976	\$ 17,354,344
Human Resources Dept				
General Fund	\$ 746,266	\$ (35,200)	\$ 646,116	\$ 594,657
Risk Mgmt Retention Fund	353,701	39,214	82,400	1,361,015
Department Total	\$ 1,099,967	\$ 4,014	\$ 728,516	\$ 1,955,672
Information Technology Dept				
General Fund	\$ 1,413,077	\$ (76,898)	\$ 1,212,121	\$ 1,220,005
Automation & Technology Fd	413,653	(52,732)	72,500	288,421
Technology Life Cycle Mgmt Fd	115,142	(53,585)	21,000	40,557
Department Total	\$ 1,941,872	\$ (183,215)	\$ 1,305,621	\$ 1,548,983
Magistrate Court				
General Fund	\$ 431,148	\$ 37,351	\$ 467,099	\$ 498,809
Fill the Gap Fund	11,912	815		47,624
JCEF Fund			15,000	75,230
Department Total	\$ 443,060	\$ 38,166	\$ 482,099	\$ 621,663
Mayor and Council				
General Fund	\$ 333,329	\$ (8,813)	\$ 308,925	\$ 322,526
Department Total	\$ 333,329	\$ (8,813)	\$ 308,925	\$ 322,526
Non-Departmental				
General Fund	\$ 11,704,942	\$ (6,686,212)	\$ 4,294,159	\$ 4,045,940
General Fund-Reserves	13,468,207			4,817,349
General Fund-Transfers			1,745,128	
Department Total	\$ 25,173,149	\$ (6,686,212)	\$ 6,039,287	\$ 8,863,289

SCHEDULE F – PROPOSED (Continued)



CITY/TOWN OF BUCKEYE, AZ				
Summary by Department of Expenditures/Expenses				
Fiscal Year 2011				
DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010	ACTUAL EXPENDITURES/ EXPENSES * 2010	BUDGETED EXPENDITURES/ EXPENSES 2011
Police Department				
General Fund	\$ 9,540,883	\$ (655,597)	\$ 8,767,376	\$ 8,228,937
RICO Fund	2,357,513	(104,665)	542,100	2,000,748
VALUE Kids Fund	17,296	328	13,950	3,424
Buckeye Explorer Fund	10,311			10,311
Police Grants Fund	2,430,993	(95,724)	752,746	2,927,689
3511 Towing/Impound Fund	160,000	31,075	99,848	251,227
Impact Fees-Police	3,602,299	80,143	1,208,801	2,822,105
CIP-Police	2,059,750			59,750
Department Total	\$ 20,179,045	\$ (744,440)	\$ 11,384,821	\$ 16,304,191
Public Works Department				
General Fund	\$ 1,955,952	\$ (229,941)	\$ 1,518,904	\$ 1,085,189
HURF Fund	2,816,186	(86,048)	2,091,046	2,122,765
MAG/ADOT Projects Fund	4,024,929	933,791	3,729,200	821,320
Streets Improvement Fund	3,440,424	416,565	311,258	3,888,431
Roadway Construction Fund	7,203,151	1,509,508	316,000	7,189,778
SLID Operations Fund		99,191	95,111	203,272
Impact Fees-Streets	3,658,273	56,281		3,952,254
CIP-Road Projects	1,224,637	(23,324)	744,081	1,073,766
Solid Waste Enterprise	2,331,314	(425,808)	2,641,903	2,977,178
GADA 2006A Infrastructure Fd	749,930	468,702	782,469	447,663
Aviation Enterprise	557,648	21,400	310,623	258,143
Airport Improvement Fund	681,192	44,522	275,213	714,652
Department Total	\$ 28,643,636	\$ 2,784,839	\$ 12,815,808	\$ 24,734,411
Office of Town Manager				
General Fund	\$ 1,570,261	\$ (182,594)	\$ 1,319,309	\$ 826,443
Cemetery Improvement Fd	220,279	(16,280)	7,500	222,049
Grants for Econ Dev Fund	5,000			25,000
Economic Development			50,000	
Homeland Security Grant Fd	42,785			
Impact Fees-General Govt	2,066,428	33,630	2,563	2,207,195
CIP-General	1,244,837	529,930	27,000	2,322,767
CIP-Facilities	474,517	52,460		791,187
Department Total	\$ 5,624,107	\$ 417,146	\$ 1,406,372	\$ 6,394,641

SCHEDULE F – PROPOSED (Continued)



CITY/TOWN OF <u>BUCKEYE, AZ</u>				
Summary by Department of Expenditures/Expenses				
Fiscal Year 2011				
DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010	ACTUAL EXPENDITURES/ EXPENSES * 2010	BUDGETED EXPENDITURES/ EXPENSES 2011
Water Resources Department				
Water Enterprise	\$ 10,085,791	\$ 622,688	\$ 4,873,620	\$ 11,448,366
Water Contingencies Reserve	1,637,886			
Waste Water Enterprise	5,102,855	354,510	3,773,485	6,112,683
Waste Water Contingencies	112,432			
Impact Fees-Water System	5,282,039	39,657	152,563	5,198,133
Impact Fees-Sewer System	12,819,799	198,634	430,421	12,750,011
GADA 2005A Infrastructure Fd	900,275	2,824,700	2,980,625	751,650
Beloat WWTP Expansion			3,720,000	8,280,000
Jackrabbit Trail ID Infrastructure		(1,248,210)	1,125,460	1,461,430
Sundance Water Recharge Fd	682,433	(2,159)		675,524
Department Total	\$ 36,623,510	\$ 2,789,820	\$ 17,056,174	\$ 46,677,797
TOTAL ALL FUNDS	\$ 167,194,828	\$ (3,435,179)	\$ 70,866,203	\$ 154,507,469

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

SCHEDULE F – PROPOSED (Continued)



GLOSSARY

The Town of Buckeye Annual Budget is structured to be understandable and meaningful to both the general public and organizational users. This glossary is provided to assist those who are unfamiliar with terms used in this book.

ABBREVIATIONS and ACRONYMS

ADOT	Arizona Department of Transportation, a State agency.
ADEQ	Arizona Department of Environmental Quality, a State Agency
ADT	Average daily traffic
ADWR	Arizona Department of Water Resources, a State Agency.
AMA	Phoenix Active Management Area.
APN	Assessor's Parcel Number, a geo-based number identifying a parcel of land for property tax purposes.
ARS	Arizona Revised Statutes. These are the laws enacted by the State legislature.
CAFR	Comprehensive Annual Financial Report, an annual report prepared by the Town's Finance Department.
CDBG	Community Development Block Grant
CFD	Community Facilities District
CIP	Capital Improvement Program
COP	Certificates of Participation
DAWS	Designation of Assured Water Supplier
ELR	Expenditure Limitation Report
ERP	Enterprise Resource Planning
FC	Flood Control, a County agency
FTE	Full-Time Equivalent
GAAP	Generally Accepted Accounting Principals
GADA	Greater Arizona Development Authority
GASB	Government Accounting Standards Board
GIS	Geographic Information System, a map-based electronic database
GO	General Obligation bond
HUD	Housing and Urban Development, a Federal agency
HURF	Highway Users Revenue Fund, a source of revenue from the State.
IGA	Intergovernmental Agreement
ITS	Information Technology Services
MAG	Maricopa Association of Governments
MID	Municipal Improvement District
SLID	Street Lighting Improvement District



PW	Public Works
TIP	Transportation Improvement Plan
USDA	United States Department of Agriculture, a Federal agency
WIFA	Water Improvements Financing Authority

TERMS and DEFINITIONS

A

Adopted Budget – The final budget adopted by the Town Council, enacted subsequent to a public hearing on the Tentative Budget.

Amended Budget – Subsequent to the approval of the Adopted Budget, the Town Council may make changes to the budget; the budget which includes all of the approved amendments is known as the Amended Budget.

Appropriation – An authorization made by the Town Council which permits the Town to incur obligations and expend resources.

Assessed Value – The calculated value of a property to which a property tax rate is applied; assessed value is typically a percentage of the market value of a property. Owner-occupied residential property typically has an assessed value equal to 10% of its full market value.

Assessment Ratio – The percentage of full cash value applied to different categories of property as determined by the State legislature. Assessment ratios are used to determine the assessed value of property.

Assigned Fund Balance - Amounts that are constrained by the government's intent to be used for specific purposes, but that are neither restricted nor committed. [GASB 54, paragraph 13]

Auto in Lieu Payments – Fees received from the State based on taxes it receives from the sales of vehicles. These payments are also referred to as Vehicle License Fees.

B

Blended Component Unit – This is a legal entity technically separate from the Town of Buckeye but for which the Town's Council serves as the unit's Board of Directors; and which, as a practical matter, operates as part of the Town government structure.

Bonds – A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date), together with periodic interest at a specific rate.

Budget – A work and financial plan consisting of an estimate of proposed expenditures and their purposes for a given period and the proposed means of financing them.



C

Capital Expenditure – Expenditures to acquire or improve long-term assets such as land, facilities, equipment, and infrastructure. This term is synonymous with Capital Improvements and includes those improvements that exceed \$50,000.

Capital Improvement Plan – A five (5) year plan outlining projects, generally construction types of projects, having a development cost exceeding \$50,000. The Plan covers the budget year and the following four (4) years.

Capital Lease – An agreement that conveys the right to use property, plant, or equipment for a stated period of time, that meets one or more of the criteria set forth in Statement of Financial Accounting Standards No. 13 for lease capitalization.

Capital Outlay – An expenditure from a department's operating budget for the acquisition of, or addition to, a Capital Asset. A Capital Asset is an item that costs \$5,000 or more and has a useful life of at least one (1) year.

Capital Projects Funds - Funds used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations or other governments. [GASB 54, paragraph 33]

Cash Balance – Used to identify the amount of cash held by a specific fund on a specific date.

Certificates of Participation – A method of structuring and securitizing lease payments to investors by dividing the lease payments into fractionalized interests or shares for individual sale to investors. A formal certificate represents each share, much like a bond. However, unlike bonds, COP's are typically subject to annual appropriations and do not represent a "debt of the issuer or other leaser," but rather a proportionate interest in a flow of lease payments that are pledged to a trust.

Chart of Accounts – A listing of the asset, liability, equity, expenditure, and revenue accounts used in the accounting, operations, and budgeting process.

Committed Fund Balance - Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. [GASB 54, paragraph 10]

Contingency Funds – Funds identified by the Town Council for services or programs which the Council may release for departments to use during the course of the fiscal year.

Customer Feedback – Structured methods used by the Town to obtain taxpayer and customer opinions about services provided by the Town.

Current Financial Resources - The subset of assets reported in a governmental fund because they are considered relevant to the assessment of near-term liquidity.



Customer – Refers to users of Town services. Also refers to those paying for Town services (generally taxpayers). For Town departments whose function is to provide services to other departments, the “customer” is the department using the service.

D

Debt Service – The long term payment of principal and interest on borrowed funds, such as bonds.

Debt Service Funds - Funds used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. [GASB 54, paragraph 34]

Department – Used to identify primary organizational subdivisions of the Town government. This term is also used in the Chart of Accounts to identify a major cost center within a Fund.

E

Enabling Legislation - Legislation that authorizes a government to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. [GASB 34, paragraph 37]

Expenditure – The outflow of funds paid for assets, goods, or services obtained.

Expenditure Limitation – A limitation imposed by the State Constitution prescribing a spending limit for Counties, Cities and Towns, and School Districts. Its purpose is to control expenditures and limit future increases in spending to adjustments for inflation, deflation, and population growth.

F

Fiscal Year – A 12 month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For the Town of Buckeye, the fiscal year is from July 1 through June 30.

Full Cash Value – The appraised value of property approximating the “market value”. The full cash value is the basis for determining the secondary assessed value, which is then used to levy Secondary Property Taxes.

Full Time Equivalent – Used to describe the degree to which a particular employee position is equivalent to a 40 hour per week employee’s position. It is a position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time life-guard serving for 20 hours per week would be the equivalent to a 0.5 FTE.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining



certain objectives in accordance with special regulations, restrictions, or limitations. [NCGA Statement 1, paragraph 2] More specific information on Town funds is provided later in this section.

Fund Balance – The difference between assets and liabilities reported in a governmental fund. [2005 GAAFR, Glossary]

Fund Balance Policy - A policy that establishes a minimum level at which an unrestricted fund balance is to be maintained.

Funded Projects – As used in the Capital Improvement Plan, this label identifies projects for which funding is likely to be available during the life of the plan. Budget authority is provided only for those projects shown with funding in the current budget year.

G

General Fund - Fund used to account for and report all financial resources not accounted for and reported in another fund. [GASB 54, paragraph 29]

Generally Accepted Accounting Principles – A set of rules governing the way in which the Town's revenues and expenditures are accounted for in its interim and annual financial statements. The rules are codified by the Governmental Accounting Standards Board and the National Council on Governmental Accounting.

General Obligation – Refers to general obligation bonds, which bonds are secured by the issuer's general taxing power. They are subject to a two tiered constitutional debt limit. Arizona Towns may issue general obligation bonds up to 6% of the jurisdiction's net secondary assessed valuation without voter approval. Voter approval is required for issues over the 6% limit. Towns may issue general obligation bonds up to 20% of the jurisdiction's net secondary assessed valuation with voter approval.

Governmental Activities - Activities generally financed through taxes, intergovernmental revenue, and other nonexchange revenues. These activities are usually reported in governmental funds and internal service funds. [GASB 34, paragraph 15]

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. [2005 GAAFR, Glossary]

Grant – A contribution or gift of cash or other assets from another government or external entity to be used or expended for a specified purpose, activity, or facility.

I

Interfund Transfer – Flow of assets, such as cash or goods, between funds and blended component units of the town without equivalent flows of assets in return and without a requirement for repayment.



Intergovernmental Revenue – Revenue received from federal, state, or other local governmental sources in the form of grants, shared revenues, or payments in lieu of taxes.

Internal Service Fund – A fund used to account for the financing of goods and services provided by one Town department to other Town departments on a cost reimbursement basis.

L

Levy – Imposition of taxes and / or special assessments for the support of governmental activities.

Levy Limitation – A State imposed limitation on the annual growth rate of the property tax primary levy.

Limited Property Value – The basis for establishing the Primary Tax on a property. This value is established through application of a State imposed formula which limits the aggregate increase in assessed value that can occur from one year to the next.

Local Government Investment Pool – A pooled investment fund maintained by the State Treasurer for the collective investment of State monies and any such monies as counties, cities and town, school districts, and other governmental entities supply.

M

Mission – A succinct statement describing an organizational unit's purpose, identifying the value that entity adds to the quality of life or level of service available throughout the Town of Buckeye.

N

Net Assets - Difference between assets and liabilities reported in government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements.

Nonspendable Fund Balance - Portion of fund balance that includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. [GASB 54, paragraph 6]

O

Objective – Specific statements of results, community conditions, or service levels expected to be achieved.

Operating Budget – Includes all Personnel, Supplies and Services, Capital Outlay, and Debt Service allocations excluding those listed in the Capital Improvement Plan.

P

Permanent Funds - Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support



the reporting government's programs - that is, for the benefit of the government or its citizenry. [GASB 34, paragraph 35]

Personnel Services – All costs of compensating the Town's employees including employee benefit costs such as the Town's contributions for retirement, social security, health, and industrial insurance.

Position – A specific employment, whether occupied or vacant, involving duties requiring the services of one person. A position may be full or part-time as reflected in the FTE value.

Primary Net Assessed Value – This amount is used to determine the primary property taxes due from property. It is determined by multiplying the Limited Value times the assessment ratio for the property and subtracting the value of any applicable exemptions.

Primary Property Tax – A levy of property taxes based on Limited Property values, a primary source of revenue for Town operations provided to the General Fund.

R

Recommended (or Proposed) Budget – The budget proposal submitted annually to the Town Council containing the specific recommendations of the Town Manager.

Restricted Fund Balance - Portion of fund balance that reflects constraints placed on the use of resources (other than nonspendable items) that are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation. [GASB 54, paragraph 8]

Revenue – Money received as income. It includes, but is not limited to, such items as tax payments, fees for specific services, receipts from other governments, fines, and interest income.

S

Secondary Net Assessed Value – This value is used to determine the secondary property taxes due on property. This value is determined by multiplying the full cash value of a property times the proper assessment ratio and subtracting the value of any applicable exemption.

Secondary Property Tax – A levy of property taxes based on the Full Cash Value. Generally applies to property taxes for general bonded debt obligations and for voter approved budget overrides.

Special Revenue Funds – Funds used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. [GASB 54, paragraph 30]

Stabilization Arrangements - Amounts formally set aside for use in emergency situations or when revenue shortages or budgetary imbalances arise. Those amounts are subject to controls that dictate the circumstances under which they can be spent. [GASB 54, paragraph 20] The Town does not have any stabilization arrangements.



State Forms – Used to identify forms provided by the State on which counties, cities and towns, and school districts report required information relative to its adoption of an annual budget.

Supplies and Services – A group of related accounts identifying a department's expenditures for products and services necessary for meeting operating needs, not including capital outlay, debt service, or payroll related costs.

T

Tax Levy – The amount of the general property taxes collected for purposes specified in the Levy Ordinance.

Tax Rate – As applied to property taxes, the tax rate per \$100 of net assessed value at which a property will be taxed. Both the Primary and Secondary Tax rates are set by the governing boards or councils of the appropriate jurisdictions. The rate is determined by dividing the levy by the sum total of the Primary or Secondary Net Assessed Value within the jurisdiction. The rate is then applied to the Primary or Secondary Net Assessed value of each individual property to determine the amount of taxes due on that property.

Truth in Taxation – A state mandated public notification process informing residents of the Council's consideration of a possible tax increase. The process may occur during the Council's consideration of the recommended (or proposed) budget.

U

Unassigned Fund Balance - Residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it would be necessary to report a negative unassigned fund balance. [GASB 54, paragraph 17]

Unrestricted Fund Balance - The total of committed fund balance, assigned fund balance, and unassigned fund balance.

FUND STRUCTURE and DESCRIPTIONS

The use of public resources typically is constrained by legal restrictions and similar limitations. Some of these constraints are imposed by outside parties such as higher level governments, grantors or creditors. Others reflect limitations that the government itself places on the use of resources. State and local governments historically have established separate funds to help ensure and demonstrate compliance with such constraints. A FUND is a tool that accountants use to segregate resources related to specific activities such as street maintenance. Funds have come



to function, for the most part, as simple bookkeeping devices designed to facilitate budgeting and to ensure and demonstrate legal compliance.

All funds are classified into one of three broad categories: governmental, proprietary or fiduciary. These three categories are further broken down into additional “fund types”.

Governmental Funds are typically used to account for activities supported by taxes, grants and similar resources. Governmental funds are classified into five fund types:

- The **General Fund** is the primary operating fund. It accounts for all financial resources of the Town, except for those that are required, either by rule of statute or Generally Accepted Accounting Principles (GAAP), to be accounted for elsewhere, or chosen to do so for internal tracking purposes.
- **Special Revenue Funds** are used to account for revenues that are legally restricted to a specific use.
- **Debt Service Funds** are used to account for the resources that are accumulated for the payment of interest, principal, and related costs on general long-term debt, special assessments, and capital leases.
- **Capital Projects Funds** are used to account for the acquisition and construction of major capital assets.
- **Permanent Funds** are used to account for endowments and similar arrangements. The Town has no permanent funds in this category.

Proprietary Funds are used to report business-type activities and include two fund types.

- **Enterprise Funds** are used to account for services provided on a total or partial cost-recovery basis to parties outside the government, such as utility services. These funds account for government services that are rendered to the public on a fee basis, which resembles the private sector.
- **Internal Service Funds** are used, for the most part, to allocate selected costs within the government itself.

Fiduciary Funds are used to account for resources that are *not* available to support a government’s own programs because the government holds the resources as an agent or trustee and include four fund types.

- **Private-Purpose Trust Funds** such as escheat property are not used by the Town.
- **Pension and Other Employee Benefit Trust Funds** are, with one exception, not used by the Town. The Town’s participation in the Arizona State Retirement System and the Public Safety Retirement System on behalf of Town employees is accounted for at the state level with disclosure of relevant information in the footnotes to the Consolidated Annual Financial Report (CAFR).



- **Investment Trust Funds** are used to account for, by way of example, intergovernmental investment pools. While the Town uses the Local Government Investment Pool operated by the State Treasurer, the Town maintains no separate investment pools.
- **Agency Funds** are used to account for resources held in a temporary and essentially custodial capacity by the Town for others. The Town maintains no on-going agency funds.

FUND BALANCES and THEIR COMPONENTS

Effective for financial statement periods beginning after June 15, 2010, the Town is required to implement the provisions of GASB 54 (Governmental Accounting Standards Board) which is intended to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying the existing governmental fund type definitions. These new classifications will focus on “the extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent” (*GASB Statement No. 54, paragraph 5*). Prior to GASB 54, the focus was on whether resources were available for appropriation (i.e., budgeting) and presented fund balances as *unreserved* (available for appropriation) or *reserved* (not available for appropriation). Amounts designated as unreserved could be further identified, at the option of the governmental unit, as *designated* to indicate tentative plans or self-imposed limitations on the use of a portion of the unreserved fund balance.

There are almost always important limitations on the purpose for which all or a portion of the resources of a governmental fund can be used. The force of these limitations can vary significantly, depending on the source of the limitation. These limitations are reflected in the five components of fund balances dictated by GASB 54 and include the following.

Nonspendable Fund Balance reflects assets that may be inherently nonspendable from the vantage point of the current period such as:

- Assets that will never convert to cash such as prepaid items or inventories of supplies;
- Assets that will not convert to cash soon enough to affect the current period such as the long-term portion of loans or assessments receivable;
- Resources that must be maintained intact pursuant to legal or contractual requirements such as the capital of a revolving loan fund.

Restricted Fund Balance is used to describe the portion of a fund balance that reflects resources that are subject to externally enforceable legal restrictions typically imposed by parties outside of the government. Those parties might include:

- Creditors, such as through debt covenants;
- Grantors or contributors; and



- Other governments through laws or regulations.

Restrictions can also arise when the authorization to raise revenues is conditioned on the revenue being used for a particular purpose such as gasoline taxes restricted to use for road repair or construction. In some cases, a government's own constitution or charter also may impose legal restrictions on the use of resources reported in a governmental fund.

Committed Fund Balance describes the portion of a fund balance that represents resources whose use is constrained by limitations that the government imposes on itself at its highest level of decision making and that remain binding unless removed in the same manner. Earmarked revenues are an example. Action imposing the limitation must be taken no later than the close of the reporting period, although the specific amount committed need not be determinable at the same time.

Assigned Fund Balance is the term used to describe the portion of a fund balance that reflects a government's intended use of resources. The intent must be established at the highest level of decision making, or by a body or official designated for that purpose. Because a government cannot assign resources that it does not have, the amount reported as assigned fund balance can never exceed total fund balance less amounts designated as nonspendable, restricted and committed components. In the case of the general fund, the assignment must be narrowed than the purpose of the fund itself.

The assigned fund balance category is used to reflect the appropriation of a portion of existing fund balance to eliminate a projected deficit in the subsequent year's budget, but can not exceed the projected deficit.

Unassigned Fund Balance in the general fund is the excess, if any, that exceeds amounts properly classified in one of the other four categories. GASB 54 provides that any governmental fund, other than the general fund, can report a negative amount of unassigned fund balance.

TOWN of BUCKEYE FUNDS LISTING

Funds included or referenced in this document are identified below.

GENERAL FUNDS

010 – GENERAL FUND. The General Fund accounts for all resources and uses except those accounted for in another fund. It is designated a major fund. Fund balances are restricted, committed or assigned.

SPECIAL REVENUE FUNDS

032 – Fill-the-Gap Fund. Certain fees collected by the state courts are allocated and distributed to local courts for purposes specified in state law. Expenditures from this fund may be made only with the advance approval of the Supreme Court. Fund balances are restricted. (Magistrate Court)



033 – JCEF (Judicial Collection Enhancement Fund) Fund. The magistrate court's portion of certain fees required by state law to be charged by the court is accounted for in this fund. Expenditures from this fund may be made only with the advance approval of the Supreme Court and only for certain purposes specified in state law. Fund balances are restricted. (Magistrate Court)

035 – R.I.C.O. Fund. The Police Department may make application to use the proceeds from criminal forfeitures for a variety of programs, goods and services in support of their on-going programs. Fund balances are restricted. (Police)

037 – VALUE Kids (formerly D.A.R.E.). Revenue is provided by youth activities and donations for self-supportive programs that focus on at-risk youth. Fund balances are restricted. (Police)

038 – BUCKEYE EXPLORER. Revenue is provided by youth activities and donations for assisting teenagers to attend conferences and seminars. Fund balances are restricted. (Police)

042 – MAG/ADOT PROJECTS FUND. This CIP-type fund is used to account for the receipt and expenditure of various MAG or ADOT grants or IGAs for a variety of road construction or improvement projects. Fund balances are restricted. (Public Works)

043 – CDBG PROJECTS. The Town is a sub-grantee under the Maricopa County CDBG program for various infrastructure projects that qualify under federal standards. The Town is required to provide an amount of matching funds from the General Fund for each grant. Fund balances are restricted. (Community Development)

045 – 3511 TOWING/IMPOUND FUND. This fund was created under the provisions of state law which imposes certain fees in certain circumstances when a vehicle is towed for the violation of certain provisions of state law. The fees collected are to be used for specific purposes. Fund balances are restricted. (Police)

051 – AIRPORT IMPROVEMENT FUND. This CIP-type fund is receives federal and state grants to be used for infrastructure improvements to the Town airport. The Town contributes stipulated amounts based on the grants. Fund balances are restricted. (Airport)

057 – CEMETERY IMPROVEMENT FUND. Revenue comes from charges associated with the sale of cemetery plots. Funds are used to maintain and enhance the cemetery. Fund balances are restricted. (Community Services)

059 – SUNDANCE WATER RECHARGE FUND. Single family home building permits within the Sundance community are charged this fee. Water from the reclamation facility is stored in the lakes and used to water golf courses and other landscaping areas in the community. Fund balances are committed. (Water Resources)

063 – MARICOPA COUNTY CAP (Community Action Program). Funds are provided by Maricopa County to assist eligible people in meeting their basic needs. A percentage of salaries, but not benefits, are covered by this grant. The difference in cost is covered by the Town's General Fund. Fund balances are restricted. (Community Services)



066 – APS/SRP MITIGATION FUND. Funds were provided to the Town in 2002 by APS and SRP as a settlement for allowing Kv500 lines to be placed close to occupied property. These CIP-type funds are required to be used for parks improvements. Fund balances are restricted. (Community Services)

069 –FESTIVAL FIRE FUND. This fund was created to record salaries/benefits and other costs of operation of the fire station at Festival Ranch. The fund was closed at the end of FY/09 when all Fire operations were budgeted in the General Fund for FY/10. (Fire)

070 – HIGHWAY USER REVENUE FUND (HURF). Administrative and operating costs for construction of streets, right-of-way acquisition and maintenance and street light operating costs are accounted for in this CIP-type fund. Funds are received from the State based on gasoline tax collections and vehicle licenses. It is designated a major fund. Fund balances are restricted. (Public Works)

071 – STREETS IMPROVEMENT FUND. Developers are required to make contributions to cover part of the cost of road improvements and traffic signals adjacent to their development. These CIP-type funds are held in trust until sufficient funding has been collected to initiate and complete a specific project. Funds in this account can be used for no other purpose; thus, fund balances are restricted. (Public Works)

072 – VERRADO PLANNER FUND. Revenues were provided by a developer to fund two planner positions. The agreement expired at the end of FY2008-09 and the fund was closed for FY/10 when the positions were funded by the General Fund. (Community Development)

073 – POLICE DEPT – GRANTS. State, federal or other grants received by the Police Department for a variety of services and goods are accounted for in this fund. Fund balances are restricted. (Police)

074 – SOCIAL SERVICES – GRANTS. Federal funds administered by the Maricopa County Area Agency on Aging cover a percentage of salaries and benefits as well as other expenditures for operation of the community center for the benefit of the elderly and disabled. The Town is advised annually of the amount that will be distributed to them for operations. The Town is required to provide matching funds from the General Fund. Fund balances are restricted. (Community Services)

075 – FIRE DEPARTMENT – GRANTS. State, federal or other grants received by the Fire Department for a variety of services and goods are accounted for in this fund. Fund balances are restricted. (Fire)

076 – PARK GRANT PROGRAMS. This fund was established to account for state, federal or other grants received by the Community Services Department in support of their programming. Fund balances are restricted. (Community Services)

077 – HOMELAND SECURITY GRANT FUND. This fund receives funding for various homeland security initiatives. Fund balances are restricted. (Town Manager)



100 – IMPACT FEES-PARKS & RECREATION. Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Community Services)

101 – IMPACT FEES-LIBRARY. Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Community Services)

102 – IMPACT FEES-POLICE. Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Police)

103 – IMPACT FEES-GENERAL GOVERNMENT. Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Town Manager)

104 – IMPACT FEES-STREETS. Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Public Works)

105 [formerly 062] – WATER SYSTEM IMPROVEMENT FUND. Impact fee revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Water Resources)

106 [formerly 067] – SEWER IMPROVEMENT FUND. Impact fee revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Water Resources)

107 (formerly 064) – IMPACT FEES-FIRE FUND. Revenues are generated through the building permit process and used for identified capital or infrastructure improvements. Fund balances are restricted. (Fire)

121 – REPLACEMENT RESERVE FUND. Established in FY10 to hold revenues received or allocated for replacement of vehicles, IT equipment and facilities. Fund balances are committed. (Finance)

122 – ECONOMIC DEVELOPMENT REINVESTMENT FUND. Established for FY11, incremental revenues from new commercial development (construction sales tax and building related fees), along with current year property tax collections in excess of budgeted collections will be placed in this fund to be used for capital projects (water, wastewater and streets) to support additional economic development projects.

125 – RISK MANAGEMENT FUND. Costs and activities related to risk management within the Town are budgeted in this fund, and funded by a transfer from the General Fund. In addition to insurance premiums (exclusive of health and similar coverages provided as employee benefits), annual physical testing for CDL drivers, safety equipment testing, safety training and similar programs are handled through this fund. Fund balances are committed. (Human Resources)



150 – B.A.S.E. (BEFORE and AFTER SCHOOL PROGRAMS). This fund was created in FY/09 to record salaries/benefits and other costs of operation for before and after school programs. The fund was closed at the end of FY/09 when all Community Services programs were again properly consolidated in the General Fund for FY/10. (Community Services)

151 – SPORTS and SPECIAL INTEREST CLASSES. This fund was created in FY/09 to record salaries/benefits and other costs of operation for various sports programs and special interest classes. The fund was closed at the end of FY/09 when all Community Services programs were again properly consolidated in the General Fund for FY/10. (Community Services)

180 – DOWNTOWN REVITALIZATION. Revenues are transferred monthly from the General Fund to be used for specific activities per Town Ordinance 25-04. Fund balances are restricted. (Town Manager)

185 – HERITAGE PARK DEVELOPMENT FUND. Money in this CIP-type fund comes from fund-raising activities and private donations to provide seed money for the eventual development of this facility. Fund balances are restricted (donations) and committed (fund-raising). (Community Services)

492 – MILLER ROAD ID O&M. With the proceeds from a special assessment, money in this fund is used to pay for the operations and maintenance of the Miller Road Improvement District. Fund balances are restricted. (Finance)

493 – JACKRABBIT TRAIL ID O&M FUND. With the proceeds from a special assessment, money in this fund is used to pay for the operations and maintenance of the Jackrabbit Trail Sewer Improvement District. Fund balances are restricted. (Finance)

502 – TARTESSO FIRE FUND. This fund was created to record salaries/benefits and other costs of operation of the fire station at Tartesso. The fund was closed at the end of FY/09 when all Fire operations were budgeted in the General Fund for FY/10. (Fire)

520 – S.A.F.E.R. GRANT FUND. This fund was created to record federal reimbursements for limited salaries and benefits for six firefighters, with the General Fund providing the balance of the funding. The fund was closed at the end of FY/09 when all Fire operations were budgeted in the General Fund for FY/10. (Fire)

550 – SLID OPERATIONS. This fund was created in FY2009-10 to account for the receipts and expenditures related to the operation of the various SLIDs authorized within the Town. Fund balances are restricted and are not part of the Town's assets. Funds are separate legal entities, with operations and management provided by the Town. Fund balances are restricted. (Public Works)

610 – ROADWAY CONSTRUCTION FUND. This CIP-type fund, created by Resolution 41-06, receives transfers from the General Fund that are dedicated to interstate highway improvement projects and local road projects (limited to no more than 50% of transferred amounts). Fund balances are restricted. (Public Works)

641 – TRANSIT PROGRAMS FUND (FORMERLY TRANSPORTATION MASTER PLAN). This fund was initially created to monitor the funding and development of the Town's transportation



master plan. With the completion of the plan in FY2009-10, the purpose of the fund was recast to receive funding from federal, state and local sources for various transit purposes. Fund balances are committed. (Community Development)

650 – AUTOMATION and TECHNOLOGY FUND. This fund was created with a transfer from the General Fund for the purpose of having designated funding for technology enhancements to the Town's technology infrastructure. Fund balances are committed. (Information Technology)

655 – TECHNOLOGY LIFE CYCLE MANAGEMENT FUND. This fund was created by a transfer from the General Fund for the purpose of having designated funding for the replacement of various Town technology assets. Fund balances are committed. (Information Technology)

660 – ECONOMIC DEVELOPMENT FUND. This fund was created by a transfer from the General Fund for the purpose of having designated funding for future economic development activities. Fund balances were returned to the General Fund and the fund closed during FY/10. (Town Manager)

670 - ADOT/LTAF II. This CIP-type fund receives money from MAG and ADOT grants for the planning, design and construction of an interim park-and-ride facility. Fund balances are restricted. (Community Development)

671 – EARL EDGAR RENOVATION FUND. This CIP-type fund was created to consolidate funding from multiple sources for the renovation of Earl Edgar Park. With the completion of the renovations in FY2008-09, the fund was closed. (Community Services)

DEBT SERVICE FUNDS

191 – DEBT FUND GADA 2005A. Transfers from the general fund and the water and wastewater enterprise funds are used to retire and make interest payments on the GADA 2005A bonds. Fund balances are committed. (Finance)

193 – EXCISE BOND DEBT FUND. The water enterprise fund provides funding to retire and make interest payments on the 2000 excise bonds. Fund balances are committed. (Finance)

195 – DEBT FUND GADA 2006A. Transfers from the general fund are used to retire and make interest payments on the GADA 2006A bonds. Fund balances are committed. (Finance)

197 – DEBT FUND GADA 2007A. Transfers from the general fund are used to retire and make interest payments on the GADA 2007A bonds. Fund balances are committed. (Finance)

701 [formerly 065] – MILLER ROAD ID DEBT SERVICE FUND. With proceeds from special assessments, funds are used to retire and make interest payments on bonds issued by the Miller Road Improvement District. Fund balances are restricted. (Finance)

703 – JACKRABBIT TRAIL ID DEBT SERVICE FUND. With proceeds from special assessments, funds are used to retire and make interest payments on bonds issued by the Jackrabbit Trail Sewer Improvement District. Fund balances are restricted. (Finance)



CAPITAL PROJECTS FUNDS

190 – GADA 2005A INFRASTRUCTURE FUND. Revenue was received through a 2005 GADA bond to be used for major water, sewer, and street construction. Fund balances are restricted. (Finance)

194 – GADA 2006A INFRASTRUCTURE FUND. Revenue was received through a 2006 GADA bond to be used for the construction of a new town hall facility and related infrastructure. Fund balances are restricted. (Finance)

196 – GADA 2007A INFRASTRUCTURE FUND. Revenue was received through a 2007 GADA bond to be used for the acquisition or construction of an office building and related infrastructure. With the completion of the acquisition of the Charman Building, the fund was closed effective at the end of FY/09. (Finance)

615 – CIP GENERAL. This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are committed. (Town Manager)

625 – CIP FACILITIES. This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are committed. (Town Manager)

630 – CIP PARKS and LIBRARY. This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are committed. (Community Services)

635 – CIP POLICE. This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are committed. (Police)

640 – CIP ROAD PROJECTS. This fund was initially created by a transfer from the General Fund, but also may receive funding from federal, state or local grants for specific projects. Fund balances are intended to be used to provide required Town matching funds on various road and sidewalk projects, including PM10 (dust) compliance. Fund balances are committed. (Public Works)

645 – CIP SOLID WASTE. This fund was initially created by a transfer from the General Fund to provide designated funding for recycling efforts. All funds have been expended, and the fund was closed at the end of FY/09. (Public Works)

672 – CIP FIRE. This fund was created in FY2009-10 to receive federal ARRA stimulus grant funding to construct a permanent fire station in the Verrado community. Fund balances are restricted. (Fire)

702 – JACKRABBIT TRAIL ID INFRASTRUCTURE FUND. Revenue was received through a 2009 bond issue to be used for the construction of a sewer line in the Jackrabbit Trail Improvement District. Fund balances are restricted. (Finance)



ENTERPRISE FUNDS

050 – AVIATION FUND. This fund accounts for the activities of the Town's aviation enterprise. The General Fund provides an operating subsidy for this fund. Fund balances are committed. (Public Works)

054 – SOLID WASTE FUND. This fund accounts for the activities of the Town's solid waste enterprise. The General Fund provides an operating subsidy for this fund. Fund balances are committed. (Public Works)

061 – WATER UTILITY FUND. This fund accounts for the activities of the Town's water enterprise. Fund balances are committed and restricted. (Water Resources)

060 – WASTEWATER (SEWER) FUND. This fund accounts for the activities of the Town's wastewater (sewer) enterprise. Fund balances are committed and restricted. (Water Operations)

FIDUCIARY FUNDS

040 – FIREMAN'S FUND. Accounts for the activities of the Volunteer Firefighters' Relief and Pension, which accumulates resources for pension benefit payments to qualified volunteer firemen. This fund was established for the volunteer fireman retirement contributions. It is funded by the volunteer fireman and Town. Fund balances are restricted. (Finance)

COMMUNITY FACILITIES DISTRICT FUNDS

In addition to the funds listed above, the Town maintains a lengthy list of funds used in the administration of the various CFDs. Because CFDs are separate legal entities with their own budgets and are not included in the budgeting process for the Town, they are not referenced in this document. The various CFD funds are listed for the reader's information only.

ANTHEM SUN VALLEY CFD

481 – ANTHEM SUN VALLEY O&M. With the proceeds from property taxes and or special assessments, money in this fund is used to pay for the operations and maintenance of the Anthem Sun Valley CFD. Fund balances are restricted. (Finance)

ELIANTO CFD

430 – ELIANTO O&M. With the proceeds from property taxes and or special assessments, money in this fund is used to pay for the operations and maintenance of the Elianto CFD. Fund balances are restricted. (Finance)



FESTIVAL RANCH CFD

261 – FESTIVAL RANCH SPECIAL ASSESSMENT DISTRICT #1 2005 DEBT FUND. Proceeds from special assessments are used to retire and make interest payments on Festival Ranch CFD Special Assessment District #1 debt. Fund balances are restricted. (Finance)

262 – FESTIVAL RANCH GO 2006 BOND INFRASTRUCTURE. Revenues are used for purposes identified in the feasibility study at the time the debt was issued. Fund balances are restricted. (Finance)

263 – FESTIVAL RANCH GO 2006 BOND DEBT FUND. Property tax revenues are used to retire and make interest payments on the Festival Ranch GO 2006 bonds. Fund balances are restricted. (Finance)

265 – FESTIVAL RANCH SPECIAL ASSESSMENT DISTRICTS #2/3 2005 DEBT FUND. Proceeds from property taxes are used to retire and make interest payments on Festival Ranch CFD Special Assessment Districts #2/3 debt. Fund balances are restricted. (Finance)

267 – FESTIVAL RANCH GO 2007 BOND DEBT FUND. Property tax revenues are used to retire and make interest payments on the Festival Ranch GO 2007 bonds. Fund balances are restricted. (Finance)

268 – FESTIVAL RANCH SPECIAL ASSESSMENT DISTRICTS #4/5 2007 INFRASTRUCTURE. Revenues are used for purposes identified in the feasibility study at the time the debt was issued. Fund balances are restricted. (Finance)

269 - FESTIVAL RANCH SPECIAL ASSESSMENT DISTRICTS #4/5 2007 DEBT FUND. Proceeds from property taxes are used to retire and make interest payments on Festival Ranch CFD Special Assessment Districts #4/5 debt. Fund balances are restricted. (Finance)

270 – FESTIVAL RANCH GO 2009 BOND INFRASTRUCTURE. Revenues are used for purposes identified in the feasibility study at the time the debt was issued. Fund balances are restricted. (Finance)

271 – FESTIVAL RANCH GO 2009 BOND DEBT FUND. Property tax revenues are used to retire and make interest payments on the Festival Ranch GO 2009 bonds. Fund balances are restricted. (Finance)

272 – FESTIVAL RANCH SPECIAL ASSESSMENT DISTRICT #6 2009 INFRASTRUCTURE. Revenues are used for purposes identified in the feasibility study at the time the debt was issued. Fund balances are restricted. (Finance)

273 - FESTIVAL RANCH SPECIAL ASSESSMENT DISTRICT #6 2009 DEBT FUND. Proceeds from property taxes are used to retire and make interest payments on Festival Ranch CFD Special Assessment District #6 debt. Fund balances are restricted. (Finance)

460 – FESTIVAL RANCH O&M. With the proceeds from property taxes and or special assessments, money in this fund is used to pay for the operations and maintenance of the Festival Ranch CFD. Fund balances are restricted. (Finance)



MIRIELLE CFD

482 – MIRIELLE O&M. With the proceeds from property taxes and or special assessments, money in this fund is used to pay for the operations and maintenance of the Mirielle CFD. Fund balances are restricted. (Finance)

SUNDANCE CFD

201 – SUNDANCE CFD SPECIAL ASSESSMENT DISTRICT #1 2002 DEBT FUND. Proceeds from special assessments are used to retire and make interest payments on Sundance CFD Special Assessment District #1 debt. Fund balances are restricted. (Finance)

202 – SUNDANCE CFD SPECIAL ASSESSMENT DISTRICT #2 2003 INFRASTRUCTURE. Revenues are used for purposes identified in the feasibility study at the time the debt was issued. Fund balances are restricted. (Finance)

203 – SUNDANCE CFD SPECIAL ASSESSMENT DISTRICT #2 2003 DEBT FUND. Proceeds from special assessments are used to retire and make interest payments on Sundance CFD Special Assessment District #2 debt. Fund balances are restricted. (Finance)

205 – SUNDANCE CFD SPECIAL ASSESSMENT DISTRICT #3 2004 DEBT FUND. Proceeds from special assessments are used to retire and make interest payments on Sundance CFD Special Assessment District #3 debt. Fund balances are restricted. (Finance)

207 – SUNDANCE GO 2004 DEBT FUND. Property tax revenues are used to retire and make interest payments on the Sundance GO 2004 bonds. Fund balances are restricted. (Finance)

208 – SUNDANCE GO 2010 INFRASTRUCTURE. Revenues will be used for purposes identified in the feasibility study should the debt be issued. Fund balances are restricted. (Finance)

209 – SUNDANCE GO 2010 DEBT FUND. Property tax revenues will be used to retire and make interest payments on the Sundance GO 2010 bonds if they are issued. Fund balances are restricted. (Finance)

211 – SUNDANCE GO 2005 DEBT FUND. Property tax revenues are used to retire and make interest payments on the Sundance GO 2005 bonds. Fund balances are restricted. (Finance)

400 – SUNDANCE O&M. With the proceeds from property taxes and or special assessments, money in this fund is used to pay for the operations and maintenance of the Sundance CFD. Fund balances are restricted. (Finance)

TARTESSO WEST CFD

281 – TARTESSO WEST CFD GO 2005 BOND DEBT FUND. Property tax revenues are used to retire and make interest payments on the Tartesso West GO 2005 bonds. Fund balances are restricted. (Finance)



282 – TARTESSO WEST CFD GO 2007 BOND INFRASTRUCTURE. Revenues are used for purposes identified in the feasibility study at the time the debt was issued. Fund balances are restricted. (Finance)

283 – TARTESSO WEST CFD GO 2007 BOND DEBT FUND. Property tax revenues are used to retire and make interest payments on the Tartesso West GO 2007 bonds. Fund balances are restricted. (Finance)

480 – TARTESSO WEST O&M. With the proceeds from property taxes and or special assessments, money in this fund is used to pay for the operations and maintenance of the Tartesso West CFD. Fund balances are restricted. (Finance)

TRILLIUM WEST CFD

440 – TRILLIUM WEST O&M. With the proceeds from property taxes and or special assessments, money in this fund is used to pay for the operations and maintenance of the Trillium West CFD. Fund balances are restricted. (Finance)

VERRADO DISTRICT 1 CFD

221 – VERRADO DISTRICT 1 GO 2003 DEBT FUND. Property tax revenues and developer guarantees are used to retire and make interest payments on the Verrado District 1 GO 2003 bonds. Fund balances are restricted. (Finance)

225 – VERRADO DISTRICT 1 GO 2005 DEBT FUND. Property tax revenues and developer guarantees are used to retire and make interest payments on the Verrado District 1 GO 2005 bonds. Fund balances are restricted. (Finance)

420 – VERRADO DISTRICT 1 O&M. With the proceeds from property taxes and or special assessments, money in this fund is used to pay for the operations and maintenance of the Verrado District 1 CFD. Fund balances are restricted. (Finance)

VERRADO WESTERN OVERLAY CFD

223 – VERRADO WESTERN OVERLAY GO 2004 DEBT FUND. Property tax revenues and a letter of credit provided by the developer are used to retire and make interest payments on the Verrado Western Overlay GO 2004 bonds. Fund balances are restricted. (Finance)

422 – VERRADO WESTERN OVERLAY O&M. With the proceeds from property taxes and or special assessments, money in this fund is used to pay for the operations and maintenance of the Verrado Western Overlay CFD. Fund balances are restricted. (Finance)



WATSON ROAD CFD

290 – WATSON ROAD CFD 2005 BOND INFRASTRUCTURE. Revenues are used for purposes identified in the feasibility study at the time the debt was issued. Fund balances are restricted. (Finance)

291 – WATSON ROAD CFD 2005 BOND DEBT FUND. Special assessments and or property tax revenues are used to retire and make interest payments on the Watson Road 2005 bonds. Fund balances are restricted. (Finance)

490 – WATSON ROAD O&M. With the proceeds from property taxes and or special assessments, money in this fund is used to pay for the operations and maintenance of the Watson Road CFD. Fund balances are restricted. (Finance)

WEST PARK CFD

251 – WEST PARK CFD SPECIAL ASSESSMENT DISTRICT #1 2005 DEBT FUND. Proceeds from special assessments are used to retire and make interest payments on West Park CFD Special Assessment District #1 debt. Fund balances are restricted. (Finance)

252 – WEST PARK GO 2005 BOND INFRASTRUCTURE. Revenues are used for purposes identified in the feasibility study at the time the debt was issued, or as subsequently amended. Fund balances are restricted. (Finance)

253 – WEST PARK GO 2005 BOND DEBT FUND. Property tax revenues are used to retire and make interest payments on the West Park GO 2005 bonds. Fund balances are restricted. (Finance)

255 – WEST PARK GO 2006 BOND DEBT FUND. Property tax revenues are used to retire and make interest payments on the West Park GO 2006 bonds. Fund balances are restricted. (Finance)

256 – WEST PARK GO 2007 BOND INFRASTRUCTURE. Revenues are used for purposes identified in the feasibility study at the time the debt was issued, or as subsequently amended. Fund balances are restricted. (Finance)

257 – WEST PARK GO 2007 BOND DEBT FUND. Property tax revenues are used to retire and make interest payments on the West Park GO 2007 bonds. Fund balances are restricted. (Finance)

450 – WEST PARK O&M. With the proceeds from property taxes and or special assessments, money in this fund is used to pay for the operations and maintenance of the West Park CFD. Fund balances are restricted. (Finance)